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COLORADO DEPARTMENT OF REVENUE
1375 Sherman St. Denver, CO 80203

Annual Report

for July 1, 1987
to June 30, 1988

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Vol. 1 - Director's Briefing

Report of the Executive Director

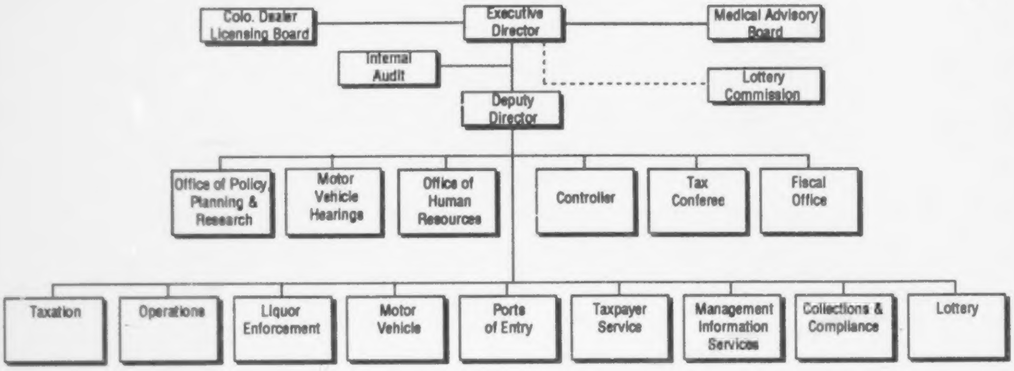
The 1987-88 fiscal year was one of challenge and change for the Colorado Department of Revenue. Implementation of the Tax Equity Act of 1987 was the focus of the first half of the year, while a comprehensive effort to improve organizational efficiency and effectiveness was the focus of the remainder of the year. Department employees succeeded in both endeavors, and, as this report shows, fulfilled all other responsibilities assigned to them by law or directive.

I am pleased, therefore, to present the forty-seventh annual report of the Colorado Department of Revenue. The report, which covers the period between July 1, 1987 and June 30, 1988, is submitted to the Governor and the General Assembly in accordance with C.R.S. 24-35-102(3).

Respectfully,

John J. Tipton
Executive Director

> *"For many citizens in this state, dealing with Department of Revenue employees may be the only contact they have with state government. Citizens meet you when they receive their driver's license, when they register to vote at a motor vehicle office, when they start a business, and when they file their annual income tax returns. You provide the example of how state government operates. The Department has performed its duties efficiently and effectively in the past. Yet I think it is admirable for employees to set their sights even higher — on a goal of excellence." — Governor Roy Romer, Letter to Revenue*


Colo. Dealer Licensing Board
Executive Director
Medical Advisory Board
Internal Audit
Lottery Commission
Deputy Director
Office of Policy, Planning & Research
Motor Vehicle Hearings
Office of Human Resources
Controller
Tax Conferee
Fiscal Office
Taxation
Operations
Liquor Enforcement
Motor Vehicle
Ports of Entry
Taxpayer Service
Management Information Services
Collections & Compliance
Lottery

Colorado Department of Revenue

Revenue employees were challenged to pursue two major goals in the 1987-88 fiscal year:

To make the department a pacesetter for quality and excellence in government.
To make the department a model of efficiency and innovation.

Employees in all divisions and at all levels rose to meet the challenge of these ambitious goals with impressive results.

The most visible result was successful implementation of the historic Tax Equity Act of 1987. Also known as the "single-rate" or "flat tax" bill, the new law enabled the department to create a simple 10-line form that could be used by more than 80 percent of the 1.7 million people who file Colorado individual income tax returns. And while the public marveled over the ease of filing the new form, hundreds of Revenue employees worked behind the scenes to rewrite computer systems and establish procedures for processing the new forms.

Less visible but equally important was the completion of the Motor Vehicle Division's Distributed Data Processing (DDP) System. All of the state's 63 counties are now connected to this centralized computer network. DDP gives counties and law enforcement officials the ability to instantaneously update and retrieve the 10 million motor vehicle title and registration records processed each year. This massive system — which encompasses 95 computers, 500 video display terminals and 250 printers — was put into place within budget and ahead of schedule, earning the department an award from the National Association for Information Systems.

The department won a national award for its Distributed Data Processing System which is a computer network that centralizes motor vehicle records from all 63 counties.

For the fifth consecutive year, the department's Fair Share program generated more than $10 million in revenue collections through innovations in detecting tax evasion.

Executive Director John J. Tipton and Deputy Director Amelie Buchanan .

The Colorado Lottery distributed $33 million in proceeds to the Capitol Construction Fund, the Conservation Trust Fund and the Colorado Division of Parks and Recreation.

In addition to being a year of challenge, fiscal year 1987-88 was also a year of change. In January, the department bid farewell to Acting Executive Director Steven V. Berson, who was appointed Executive Director of the Department of Regulatory Agencies after 12 years with Revenue, and welcomed John J. Tipton as Revenue's new Executive Director.

Where excellence adds up

"The mission of the Department of Revenue is to provide meaningful programs which emphasize excellence, maximize revenues, provide essential services to our customers, provide a healthy and challenging work environment for our employees and are accomplished in the most cost effective and productive way possible." — Colorado Department of Revenue Mission Statement, April 1988

Executive Director John J. Tipton brought to the department a philosophy of excellence, productivity, incentive and innovation. These values were translated into a strategic plan for the department which has come to be known as the Two Year Plan. The plan sets specific goals for the next two fiscal years and was presented to employees at a series of employee meetings.

During the 1988-89 fiscal year, the department will analyze the efficiency and effectiveness of every program it administers. It will also establish performance standards and measurements for all its activities. And, in the process, each division will identify cost savings of at least two and one-half percent within its budget. An additional two and one-half percent savings will be identified in the second year of the plan, fiscal year 1989-90, bringing total savings to five percent over the life of the plan.

The most important feature of the Two Year Plan will be the reinvestment of these productivity savings in innovations that improve efficiency and the quality of services. The net result will be the introduction of new technologies and services at little or no additional cost to the taxpaying citizens of the state. Additionally, employees will see the benefits of their savings being reinvested in work method improvements that benefit both citizens and employees.

Already in place is the system and training manual that will be used for the program analysis phase, materials developed in-house by the Office of Policy, Planning and Research. The department with support from local law enforcement, local government and industry groups also secured an agreement with the legislature that allows the department to pilot test the concept behind the Two Year Plan. Under the agreement, on July 1, 1988 the department will be allowed to reinstate 10 liquor enforcement agents, who were laid off as a result of 1987-88 budget cuts, the cost of which will be covered by savings within the department's existing budget.

Liquor on which the required taxes have not been paid as well as illegal gambling devices are among the property confiscated by Liquor Enforcement agents. The state's enforcement program is especially important to small local jurisdictions who lack the resources to conduct comprehensive (and often undercover) liquor code violations.

Under the Two Year Plan, the department has also continued and enhanced a number of initiatives started before Mr. Tipton's appointment.

In October 1987, a comprehensive Quality and Excellence Program was initiated as a means of creating a cultural climate for achievement within the department. Components of the program included:

Selection of a quality and excellence theme by employees: "Colorado Department of Revenue Where Excellence Adds Up." A logo was created to illustrate and promote the theme in publications and at employee activities.

The Employee Suggestion Program to tap the creativity of all employees with a commitment to objectively evaluate and respond to each and every idea submitted, as well as to recognize and reward those that are implemented.

The Quality Improvement Process (QIP) which the Operations Division initiated in the 1986-87 fiscal year and was introduced in the Collection and Compliance Division in 1987-88. QIP consists of establishing statistical analyses of all tasks and processes performed by a work unit to provide ongoing evaluations of performance that can be used to prevent errors and diagnose problems. Quality circles make up the other constituent part of QIP. The department's goal is to establish QIP in all divisions over the next few years.

COLORADO DEPARTMENT OF REVENUE
WHERE EXCELLENCE ADDS UP

The Excellence Award Program through which individuals and work units will be rewarded for excellence.

Each of these programs acknowledges the expertise and value of the individual employee, a theme which has continued under the Two Year Plan. All of the products of the Two Year Plan, including measurement systems, work method improvements and innovations, are being designed and produced by teams of employees within each division.

Data entry personnel were among hundreds of department employees who contributed to the successful implementation of the Tax Equity Act of 1987, the most significant reform to the state's income tax laws in more than 20 years.

Better communications increases compliance

Consistent with the department's emphasis on excellence is a customer-service orientation based on the assumptions that:

Voluntary compliance is more cost effective than forced compliance.

Better communications from the department will improve voluntary compliance.

Nowhere in the organization was the truth of these axioms better demonstrated than in the Port of Entry Division. During the 1987-88 fiscal year, division representatives attended more than 30 meetings with trucking industry groups throughout the state and committed to make available more general information about the laws and regulations that govern commercial transportation in Colorado. For example, the digest of state regulations for truckers was expanded to include safety information, clearance information and one-stop shopping information. More than 5,000 copies of the publication were distributed by port employees.

A companion activity was the implementation of a division policy that de-emphasizes the number of enforcement actions taken by Port officers and measures employee productivity by the quality of enforcement actions.

Additionally, the Port of Entry Division in cooperation with the Colorado State Patrol has created a higher level of uniformity in the Motor Carrier Safety Program in which commercial vehicles are inspected for safety.

Concurrent with Port of Entry efforts to improve relations with the trucking industry was a departmentwide effort to establish a "one-stop-shopping" site at which truckers could obtain information about all state trucking requirements. Previously, truckers had to contact several different agencies to operate in the state.

Without compromising its enforcement mission or other responsibilities, the Port of Entry Division addressed several industry concerns and established a new direction. One key to the effort was the introduction of four pieces of legislation — all of which passed — designed to simplify and create a greater degree of self-compliance in the industry. At the same time, Port employees achieved several notable increases in productivity, such as a 62 percent increase in commercial safety inspections and a reduction in clearance time from 75 seconds to 35 seconds for vehicles in full compliance with state requirements.

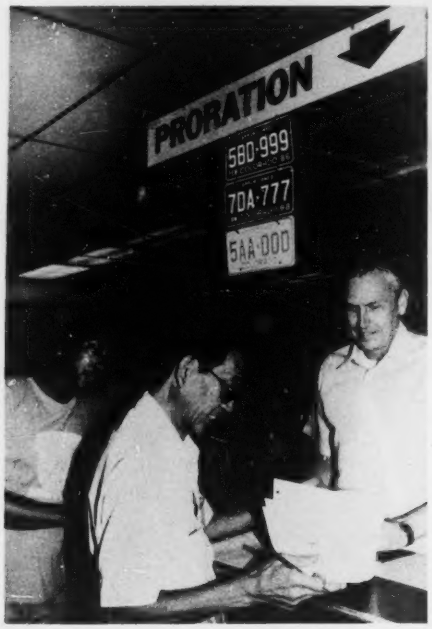
Mobile scales are an important component of the Port of Entry enforcement effort.

Similar communications efforts — large and small — were initiated in tax administration. The Taxpayer Service Division conducted the most ambitious income tax public information campaign ever concerning changes effected by the Tax Equity Act of 1987. A news conference was held to introduce the public to the new, simpler income tax return forms. In addition to issuing public service announcements and regular update news releases, the division also published 20,000 brochures that outlined the tax changes and distributed 11,000 tax preparer's handbooks.

Other new efforts focused on specific sectors of the taxpaying public who were affected by specific aspects of the tax reform law. For example, to reach members of the Public Employees Retirement Association (PERA), meetings were held with PERA officials to coordinate information distributed to members and a stuffer was included with state employee paychecks to notify them of tax law changes. A mini-campaign targeted senior citizen publications to explain reporting of retirement benefits. A "Tax Practitioners' Hotline" was established to make sure that practitioners, who prepare hundreds of returns each, got quick, accurate answers to their questions.

Revenue employees answered more than half a million telephone calls from taxpayers.

An example of a smaller communication effort was the Collection and Compliance information and enforcement campaign directed toward flea market vendors. With assistance from Taxpayer Service personnel, the division distributed information packets to flea market vendors statewide and conducted a news media campaign to enlist public support for state requirements that flea market vendors collect sales tax just like other retailers. Follow-up visits to flea markets, which were conducted after a "grace" period to allow vendors to comply, netted $3,790 in license fees from vendors not previously licensed plus $25,000 in additional sales tax from these new accounts.



The department opened a Motor Carrier Services Center at which truckers can obtain all state tax and regulatory information at one location. Before establishing this "one-stop-shopping" site, truckers had to contact several different state agencies.

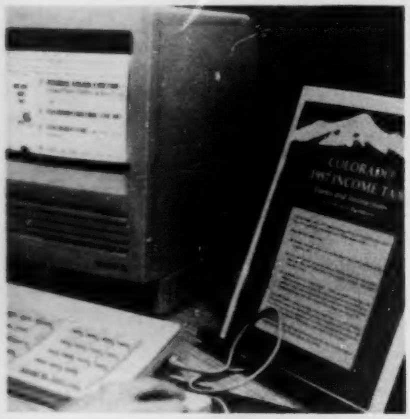
Tax simplification improves public perception

"It was so simple, I thought part of it was missing," said one taxpayer of the 1987 state return form.

"I paid more this year, but I think the flat rate is fair," said another.

The Tax Equity Act of 1987 made sweeping reforms to Colorado's income tax laws that significantly streamlined filing requirements for taxpayers. The foundation of the tax reform law was a single or "flat" income tax rate for all individuals and the elimination of many state modifications to federal taxable income.

The rate of five percent meant many Coloradans would pay more state income tax than in previous years to compensate for recession-driven drops in state revenue from other sources. But by increasing the personal exemption and standard deduction amounts to match federal levels, the new law decreased taxes paid by low-income residents.



Overall public response to state tax reform was generally positive, particularly toward the simpler, shorter income tax returns. The short form 104A was reduced to 10 lines from 22 lines the previous year. The number of lines on the long form 104 was reduced to 32 from 64 the previous year. Designed in-house for the first time by Graphic Arts Section staff on desktop publishing computer equipment, the 1987 forms featured brighter colors, bigger type and bold graphics to enhance the ease of completing the forms. The new design also decreased printing and postage costs by decreasing the number of pages in the income tax booklet from 24 to 16.

Focus group studies conducted by independent researchers showed that taxpayers greeted the changes favorably.

Major revisions to the income tax computer program were needed to implement the Tax Equity Act of 1987.

Concluded on researcher's report: "Overall, it appears that the revisions to the booklet have indeed been effective in providing an image of an easier, less intimidating, process than in the past, and this image translates to a more positive attitude toward the Department as a whole.

The Liquor Enforcement Division revised its regulations under the Colorado Beer and Liquor Codes to simplify liquor excise tax reporting.

In an effort to simplify sales tax reporting, ongoing liaison work continued between the department and local government officials to increase uniformity between state sales tax requirements and those of Colorado's home rule cities. One formidable accomplishment was the adoption of new regulations governing the exemption of food from sales tax. These regulations went into effect in October 1987 and are now in use by all Colorado jurisdictions that exempt food from sales tax.

Other fiscal year 1987-88 accomplishments

After 10 years of case preparation and courtroom work, the department won a precedent-setting case concerning the computation of corporate income taxes on apportioned income from Colorado sources. The department successfully defended the inclusion of a corporation's worldwide operations in the Colorado base. Although statutory changes now allow the exclusion of most of this type of income from Colorado taxation, the case protected more than $50 million in corporate tax revenues.

The Collection and Compliance Division established a bankruptcy unit and streamlined the process for filing motions for dismissal and reliefs from stay. The unit collected $1.6 million during the fiscal year.

The Colorado Lottery, which celebrated its fifth anniversary, achieved sales of $90,944,020. The state legislature enacted legislation that authorized the start of a new Lotto game during the 1988-89 fiscal year. In Lotto, players will win prizes if numbers they select match numbers randomly drawn each week by the Lottery.

New automation initiatives in the Office of Policy, Planning and Research also enabled the department to provide statistical information to elected officials and the public in a more timely manner and to take a more active role in improving the accuracy of the state's revenue forecasts.

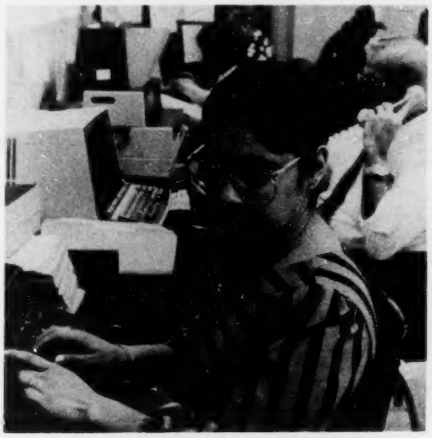
The Lottery invited the public to join its fifth anniversary

The Taxpayer Service Division combined organizational efficiency with community service through a program that provides college students from Metropolitan State College academic credit and "hands-on" tax experience. In return, each student must perform 150 hours of volunteer work for the department. The program, which began with eight students during the income tax filing season, was so successful that it will be conducted year-round.

Improvements and automation of information matching projects, such as those that compare information on federal tax returns with information on state tax returns, contributed to the ongoing success of the Fair Share program.

The Taxation Division's Criminal Tax Enforcement Unit launched a Misdemeanor Prosecution Program directed toward individuals who willfully fail to file state tax returns. Seven individuals have been referred for prosecution under the program. Other criminal enforcement activity includes case work that resulted in conviction of nine individuals for fraudulently obtaining special credits intended for low-income senior and handicapped citizens, as well as conviction of five contractors who illegally failed to pay employer taxes.

The Taxation Division generated $5.4 million in collections as a result of office audits by 7.5 tax examiners for an average of $720,000 per examiner.



For the fifth consecutive year, Fair Share employees generated more than $10 million in revenue.

Collections, refunds & administrative costs

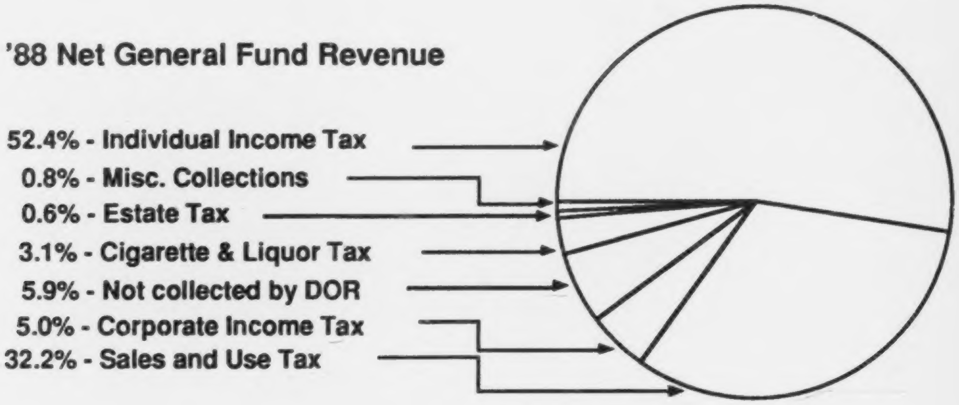
Refunds and Net Collections by Source

Fiscal Year Ended June 30, 1988

Taxes	Gross Collections	Refunds	Net Collections
Property:			
Motor Vehicle Specific Ownership 'A'	$5,926,029.44	$6,038,731.51	$(112,702.07)
Sales, Use, Excise and Gross Receipts:			
Alcoholic Beverages	$ 21,979,199.60	$14,506.16	$21,964,693.44
Tobacco Products Tax	3,104,098.38	727.77	3,103,370.61
Cigarette Tax	61,490,903.06	17,789,713.55 1/	43,701,189.51
General Sales	666,620,543.62	1,805,956.83	664,814,586.79
Use Tax	59,898,357.74	613,382.93	59,284,974.81
Tourism Promotion	6,776,057.69	18,286.41	6,757,771.28
Fuel Taxes	306,194,635.66	4,090,916.21	302,103,719.45
Subtotal	$1,126,063,795.75	$ 24,333,489.86	$1,101,730,305.89
Income Tax:	$1,568,464,732.15	$260,459,342.31	$1,308,005,389.84
Estate Tax:	$14,067,620.63	$894,217.95	$13,173,402.68
Severance Taxes:	$ 26,165,782.62	$10,836,237.22	$15,329,545.40
Gross Ton Mile:	$32,380,182.91	$1,343,548.14	$31,036,634.77
Licenses, Permits and Fees:			
Motor Vehicle Licenses	$ 32,129,114.24	$ 98,219.19	$ 32,030,895.05
Emissions	5,001,348.75	29,511.21	4,971,837.54
Motor Vehicle Titles	3,381,776.43	456.00	3,381,320.43
Subtotal	$ 40,512,239.42	$127,186.40	$40,385,053.02
Motor Vehicle Operators:	$5,412,655.52	$ 1,564.00	$ 5,411,091.52
Regulatory and Business:	$11,391,130.50	$16,247.25	$11,374,883.25
Other Receipts:			
Regional Transportation District	$78,340,000.76	$ 78,038,818.58	$ 301,182.18
City Sales Taxes	64,744,706.59	64,929,684.12	(184,977.53)
County Sales Taxes	69,290,365.72	67,104,236.28	2,186,129.44
All Other	14,930,819.37	7,205,793.07	7,725,026.30
Subtotal	$ 227,305,892.44	$217,278,532.05	$10,027,360.39
Total	$3,057,690,061.38	$521,330,096.69	$2,536,359,964.69

1/ Includes $17,029,504.09 distributed to cities and counties.

'88 Net General Fund Revenue

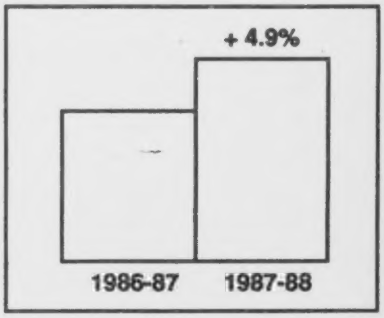


Collections by Source

Source	Fiscal Years Ended June 30 1987	1988	Percent of Total Collections	Percentage Change in Collections
Taxes:				
Property:				
Motor Vehicle Specific Ownership "A"	$7,548,913.76	$5,926,029.44	0.19	-21.5
Sales, Use, Excise & Gross Receipts:				
Alcoholic Beverage	$23,172,780.40	$21,979,199.60		
Cigarette Tax	65,004,472.08	61,490,903.06		
Tobacco Products Tax	1,956,525.44	3,104,098.38		
Sales Tax	652,488,834.52	666,620,543.62		
Use Tax	69,369,148.83	59,898,357.74		
Tourism Promotion	3,912,166.38	6,776,057.69		
Fuel Taxes	295,473,716.80	306,194,635.66		
Subtotal	$1,111,377,644.45	$1,126,063,795.75	36.82	+ 1.3
Income Tax:				
Estimated	$235,586,710.68	$281,075,830.77		
Cash	174,836,503.62	184,777,069.09		
Withholding	1,039,274,732.12	1,102,611,832.29		
Subtotal	$1,449,697,946.42	$1,568,464,732.15	51.30	+ 8.2
Estate, Inheritance, and Gift Taxes:				
Estate Tax	$18,577,945.85	$13,928,781.40		
Inheritance Tax	109,090.41	104,208.45		
Inheritance Filing Fee	7,501.85	19,647.40		
Gift Tax	19,964.80	14,983.28		
Subtotal	$18,714,502.91	$14,076,620.53	0.46	-24.8
Severance Taxes:				
Estimated Tax and Withholding	$24,453,798.81	$26,165,782.62	0.86	+ 7.0
Gross Ton Mile Tax:	$32,729,136.56	$32,380,182.91	1.06	- 1.1
Licenses, Permits and Fees:				
Motor Vehicle:				
Titles	2,998,423.64	$3,381,776.43		
Motor Vehicle Licenses	30,675,279.56	32,129,114.24		
Emissions	4,427,134.07	5,001,348.75		
Subtotal	$38,100,837.27	$40,512,239.42	1.32	+ 6.3
Motor Vehicle Operators:				
Operators and Chauffeurs Licenses	$4,022,071.28	$5,412,655.52	0.18	+34.6

Collections by Source

Source	Fiscal Years Ended June 30 1987	1988	Percent of Total Collections	Percentage Change in Collections
Regulatory and Business:				
Bedding Inspection Fees	$30,373.51	29,517.61		
Boiler Inspection Fees	453,491.00	455,510.00		
Cigarette Licenses	720.00	590.00		
Commercial Driving Instructor Licenses	1,135.00	1,515.00		
Commercial Driving School Licenses	850.00	850.00		
Fluid Milk Sanitation Licenses	400.00	60.00		
Hospital and Nursing Home Licenses	16,375.00	16,640.00		
Liquor Licenses	508,989.05	505,511.45		
Liquor Licenses - 85% City	1,532,642.90	1,561,699.02		
Liquor Licenses - 85% County	401,143.50	404,888.60		
MV Dealers and Salesman Licenses	870,625.00	1,056,830.00		
MV Manufacturers Licenses	100,050.00	110,410.00		
Pet Shop and Kennel Licenses	10,070.00	60.00		
Produce Licenses	146,415.00	133,045.00		
Psittacine Bird License Fees	4,040.00	30.00		
Public Utilities Motor Carrier Fees	217,132.22	214,055.50		
PUC Utility Supervision	3,720,180.23	4,462,524.31		
PUC ID Stamps	0.00	114,655.00		
PUC Hazardous Material	0.00	69,625.00		
Restaurant License and Inspection Fees	252,407.00	261,888.41		
Special Fuel Distributors License	590.00	245.00		
Special Fuel Permits	82,002.08	77,145.77		
Store Licenses	295,310.45	1,631,271.17		
Tobacco Products License Fee	1,146.28	1,343.72		
Trade Names	273,285.91	281,219.94		
Subtotal	$8,919,374.13	$11,391,130.50	0.37	+27.7
Other Receipts:				
County Lodging Tax	0.00	38,992.98		
Regional Transportation District Sales Tax	$77,287,567.68	78,340,000.76		
City Sales Tax	67,967,445.81	64,744,706.59		
County Sales Tax	58,525,061.74	69,290,365.72		
Motor Vehicle Financial Responsibility	111,798.05	106,026.00		
Motor Vehicle Penalty Assessments	4,094,845.44	3,783,371.91		
Order of Reinstatement	803,492.96	848,323.28		
Revenue Department Services	3,709,206.55	3,039,669.39		
Sales of Equipment, Books	3,938.50	2,949.00		
Other Miscellaneous Receipts	7,332,514.29	7,111,486.81		
Subtotal	$219,835,871.02	227,305,892.44	7.44	+ 3.4
Grand Total of Gross Collections	**$2,915,400,096.61**	**$3,057,690,061.38**	**100.00**	**+ 4.9**



Gross Collections and Cost of Administration by Fund and by Tax Source

Fiscal Year Ended June 30, 1988

Tax Source 1/	Gross Collections	Cost of Administration	Percent of Collections
General Fund:			
Alcoholic Beverages 2/	$24,451,298.67	$533,593.61	2.18
Sales, Use and Cigarette 2/ 3/	791,115,836.52	7,812,573.00	0.99
Income Tax	1,568,464,732.15	13,808,756.28	0.88
Estate Tax 2/	14,067,620.63	180,237.38	1.28
Regulatory and Business Licenses, Permits and Fees	8,082,807.64	389,718.65	4.82
Other Receipts 4/	1,569,419.99	237,627.57	15.14
Severance Taxes	26,165,782.62	188,966.56	0.72
Total General Fund	$2,433,917,498.22	$23,151,473.05	0.95
Highway Users Fund:			
Mileage and Fuel Taxes 5/	$338,846,942.61	$1,792,735.25	0.53
Motor Vehicle Registrations 6/	40,515,853.50	844,537.65	2.08
Operators Licenses and Control 7/	9,362,173.90	13,231,339.01	141.33
All Other Motor Vehicle 8/	4,042,409.37	638 744.94	15.80
Ports of Entry 9/	.00	5,746,920.60	-
Total Highway Users Tax Fund	$ 392,767,379.38	$22,254,277.45	5.67
Other Collections:			
Special Funds 10/	$18,630,110.71	$12,322,504.28	66.14
Mineral Audits	.00	310,878.85	-
City, County and Regional Transportation District Sales Taxes 11/	212,375,073.07	.00	-
Total Other Collections	$ 231,005,183.78	$12,633,383.13	5.47
Grand Total	**$3,057,690,061.38**	**$58,039,133.63**	**1.90**

1/ Taxes listed include related licenses, fees, etc.
2/ Does not reflect cash flow through Old Age Pension Fund.
3/ Does not reflect sales tax transfer to Highway Users Tax Fund.
4/ Includes miscellaneous collections, and voter registration.
5/ Includes gross ton mile, gasoline and special fuel taxes.
6/ Includes vehicle registrations and licenses, and specific ownership 'A' tax.
7/ Includes drivers' licenses, driving instructors and school licenses, driver improvement, accident records, financial responsibility, driver hearings and motor vehicle enforcement, master files and traffic safety.
8/ Includes penalty assessments, miscellaneous collections and sales tax transfer to HUTF.
9/ Collections at Ports of Entry are included in mileage and fuel tax amounts. Includes motor carrier safety program.
10/ Includes motor vehicle emissions and inspections, motor vehicle dealers administration, lottery, hazardous materials, tourism promotion tax, county lodging tax, debt collection, trade names, commercial driver licenses, and traffic safety.
11/ Administrative costs are included in General Fund - Sales, use and cigarette costs.

Total Collections and Cost of Administration

Fiscal Year Ending June 30	Collections	Administration	Cost as % of Collections
1988	$3,057,690,061	$58,039,134	1.90
1987	2,915,400,097	55,215,389	1.89
1986	2,730,411,015	52,345,260	1.92
1985	2,724,137,001	47,429,124	1.74
1984	2,558,429,143	39,681,563	1.55
1983	2,171,210,764	36,450,113	1.68
1982	2,105,334,789	34,108,900	1.62
1981	1,828,648,990	31,519,225	1.72
1980	1,784,397,422	28,626,742	1.60
1979	1,638,174,767	26,032,899	1.59
1978	1,411,263,900	23,960,846	1.70
1977	1,224,978,639	23,614,713	1.93
1976	1,090,868,629	21,649,615	1.98
1975	958,351,779	20,482,654	2.14

Beginning fiscal year 1978, Administration excudes county clerk fees.
Prior to that year zthese fees were part of the cost of administration.

Number of Audits, Assessments and Refunds

Fiscal Year Ended June 30, 1988

Tax Section	Annual Audits 1/	Assessments	Refunds	Net
Field Audits 2/	$13,750 3/	$39,960,679	$ 3,265,340	$ 36,695,339
Office Audits	11,379 3/	10,524,351	9,718	10,514,634
Fair Share	35,205	23,117,320	517,599	22,599,721
Taxpayer Service:				
Income Tax	135,322	678,000	14,820,386 2/	(14,142,386)
Sales, Use Withholding and Cigarette Tax	57,247	97,559	2,638,319 2/	(2,540,760)
Mileage & Fuel Tax 1/	2,214	616,645	759,747 2/	(143,102)
Severance Tax	1,223	148,377	3,023,755 2/	(2,875,378)
Liquor Tax	9	42,194	0	42,194
Estate Tax	3,750	371,630	(54,556)	426,186
Grand Totals	**$199,765**	**$1,954,405**	**$21,187,651**	**($19,233,246)**

1/ Does not include net refunds for off-highway use totaling $3,671,854 or bond refunds totaling $51,010.

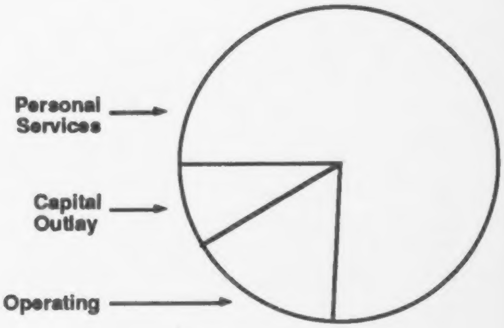
2/ Equals net of refunds issued and refunds denied/reduced.

Administrative Expenditures by Purpose

Fiscal Year Ended June 30, 1988

Personal Services	$43,786,555.17
Operating	9,236,564.53
Total	**$53,023,119.70**
Capital Outlay	5,016,013.93
Total Administrative Expenses	**$58,039,133.63** 1/

1/ Includes federal funds in the amount of $837,000.



Population by County

County	Census 1970[a]	Census 1980[a]	July 1, 1987[b]
Adams	185,789	245,944	270,282
Alamosa	11,422	11,799	12,742
Arapahoe	162,142	293,621	387,040
Archuleta	2,733	3,664	5,310
Baca	5,674	5,419	4,494
Bent	6,493	5,945	5,505
Boulder	131,889	189,625	216,597
Chaffee	10,162	13,227	12,376
Cheyenne	2,396	2,153	2,332
Clear Creek	4,819	7,308	7,560
Conejos	7,846	7,794	8,429
Costilla	3,091	3,071	3,402
Crowley	3,086	2,988	3,461
Custer	1,120	1,528	2,145
Delta	15,286	21,225	22,533
Denver	514,678	492,365	511,848
Dolores	1,641	1,658	1,534
Douglas	8,407	25,153	43,604
Eagle	7,498	13,320	19,404
Elbert	3,903	6,850	9,268
El Paso	235,972	309,424	394,307
Fremont	21,942	28,676	30,023
Garfield	14,821	22,514	25,680
Gilpin	1,272	2,441	2,836
Grand	4,107	7,475	9,548
Gunnison	7,578	10,689	12,038
Hinsdale	202	408	425
Huerfano	6,590	6,440	7,117
Jackson	1,811	1,863	1,653
Jefferson	235,368	371,753	422,386
Kiowa	2,029	1,936	1,822
Kit Carson	7,530	7,599	7,594
Lake	8,282	8,830	6,298
La Plata	19,199	27,195	30,263

Department of Revenue Locations

Driver License Offices *(Full-time)*

Alamosa
Arvada
Aurora
Basalt
Boulder
Brighton
Burlington
Canon City
Castle Rock
Cheyenne Wells
Colorado Springs
Cortez
Delta
Denver
Durango
Ft. Collins
Ft. Morgan
Glenwood Springs
Grand Junction
Greeley
Gunnison
Holyoke
Hugo
La Junta
Lakewood
Lamar
Littleton
Longmont
Loveland
Monte Vista
Montrose
Pueblo
Security
Springfield
Steamboat Springs
Sterling
Thornton

Collections and Compliance District Offices

Ft. Collins
Glenwood Springs
Colorado Springs
Pueblo
Greeley
Denver
Grand Junction
Durango

Ports of Entry *(Permanent ports and mobile units)*

Craig
Dumont
Denver
Alamosa
Trinidad
Limon
Ft. Morgan
Platteville
Cortez
Durango
Loma
Ft. Garland
Lamar
Monument
Brush
Ft. Collins

Taxpayer Service District Offices

Ft. Collins
Glenwood Springs
Colorado Springs
Pueblo
Alamosa
Greeley
Denver
Grand Junction
Durango

Taxation District Offices

Ft. Collins
Pueblo
Colorado Springs
Grand Junction

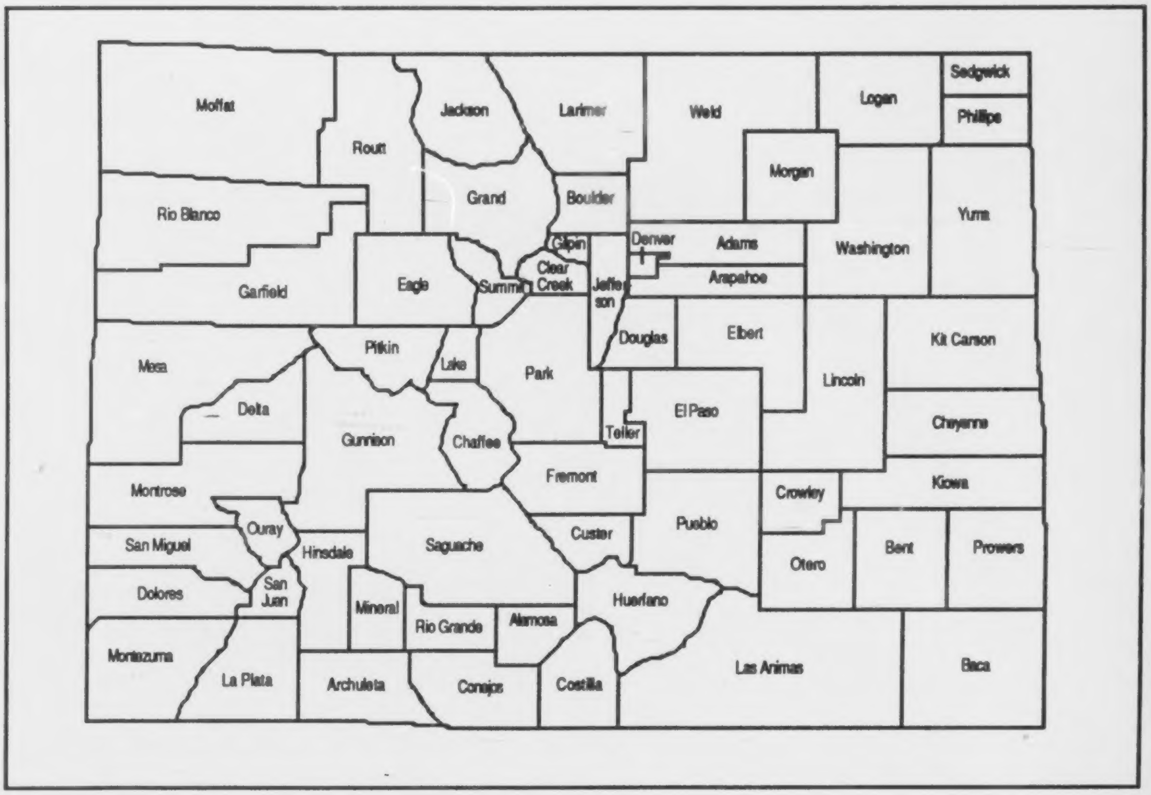
Lottery Offices

Ft. Collins
Pueblo
Denver
Grand Junction

County	Census 1970 a/	Census 1980 a/	July 1, 1987 b/
Larimer	89,900	149,184	178,069
Las Animas	15,744	14,897	14,512
Lincoln	4,836	4,663	4,535
Logan	18,852	19,800	18,776
Mesa	54,374	81,530	86,579
Mineral	786	804	700
Moffat	6,525	13,133	11,104
Montezuma	12,952	16,510	16,652
Montrose	18,366	24,352	25,524
Morgan	20,105	22,513	22,282
Otero	23,523	22,567	21,586
Ouray	1,546	1,925	1,991
Park	2,185	5,333	6,200
Phillips	4,131	4,542	4,576
Pitkin	6,185	10,338	13,320
Prowers	13,258	13,070	13,713
Pueblo	118,238	125,972	130,479

County	Census 1970 a/	Census 1980 a/	July 1, 1987 b/
Rio Blanco	4,842	6,255	5,699
Rio Grande	10,494	10,511	11,667
Routt	6,592	13,404	14,550
Saguache	3,827	3,935	4,141
San Juan	831	833	849
San Miguel	1,949	3,192	3,978
Sedgwick	3,405	3,266	2,971
Summit	2,665	8,848	13,554
Teller	3,316	8,034	11,479
Washington	5,550	5,304	5,146
Weld	89,297	123,438	140,175
Yuma	8,544	9,682	9,606
TOTALS	**2,209,596**	**2,889,735**	**3,296,269**

a/ Official U.S. Census tabulation.
b/ Preliminary July 1, 1987 estimates by the Division of Local Government, Demographic Section.


Moffat
Routt
Jackson
Larimer
Weld
Logan
Sedgwick
Phillips
Rio Blanco
Grand
Boulder
Morgan
Yuma
Gilpin
Denver
Adams
Washington
Garfield
Eagle
Summit
Clear Creek
Jefferson
Arapahoe
Pitkin
Lake
Douglas
Elbert
Kit Carson
Mesa
Park
Lincoln
Delta
Gunnison
Chaffee
Teller
El Paso
Cheyenne
Fremont
Montrose
Crowley
Kiowa
Ouray
Custer
Pueblo
San Miguel
Hinsdale
Saguache
Bent
Prowers
Otero
Dolores
San Juan
Mineral
Huerfano
Rio Grande
Alamosa
Montezuma
La Plata
Archuleta
Conejos
Costilla
Las Animas
Baca

Taxes at a glance

Alcoholic Beverages

Title 12, Article 46, 47

Beer 8.00 cents per gallon Wine 7.33 cents per liter Wine manufactured by limited winery 0.70 cents per liter Spirituous liquors 60.26 cents per liter	Imposed upon manufacturers or first receivers of alcoholic beverages sold, offered for sale or used in this state.	The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for alcoholic beverages manufactured, received, sold and disposed the previous month.
Fermented malt beverages 8.00 cents per gallon	Imposed upon manufacturers or first receivers of fermented malt beverages (beer) containing .5 to 3.2 percent alcohol sold, offered for sale or used in this state.	The manufacturer or first receiver must file a monthly return and remit the tax by the 20th day of each month for fermented malt beverages manufactured, received, sold and disposed the previous month.

Cigarette & Tobacco Products Tax

Title 39, Article 28, 28.5

10 mills per cigarette (20 cents per package of 20 cigarettes)	Imposed upon wholesalers of cigarettes sold or offered for sale in this state.	Tax paid through purchase of tax stamps by wholesalers, who must affix such stamps to the original package of cigarettes. Wholesalers may also use department-approved metering machines to stamp by imprint or impression on packages of cigarettes to prove payment of the tax.
Tobacco Products: 20 percent of the manufacturer's list price of tobacco products except for cigarettes which are taxed separately.	Imposed upon tobacco products sold, used, consumed, handled or distributed in this state, but collected and remitted by the distributor/first receiver.	The distributor must file a quarterly return and pay the tax by the 20th day following the end of the quarter minus 3 1/3 percent of the tax due to cover the distributor's expense in collecting and remitting the tax on a timely filed return.

Estate Tax

Title 39, Article 23.5

An amount equal to the state death tax credit allowable on the federal estate tax return.	Imposed on the estate of a decedent with date of death on or after Jan. 1, 1980.	If no federal estate tax return is required to be filed, no state estate tax return is required. The Colorado inheritance tax is imposed on the right to receive property by descent or testamentary gift from the estate of a decedent with date of death on or before Dec. 31, 1979. The Colorado gift tax is imposed on the gratuitous transfer of property occuring on or before Dec. 31, 1979.

Income Tax

Title 39, Article 22

Statutory state income tax rates for individuals and fiduciaries is 5 percent of Colorado taxable income. Colorado taxable income is federal taxable income with Colorado modifications. Corporation income tax rates are 5.5 percent of first $50,000 and 6.0 percent of excess over $50,000.	Imposed upon the privilege of earning or receiving income in or as a resident of this state. Corporations are never "residents." Individuals and fiduciaries may be either residents or nonresidents. Residents allocate all of their income to Colorado. Nonresidents, including corporations, allocate only that portion of income earned or received in Colorado.	Similar to federal income tax procedures, including withholding, and declaration and payment of estimated tax. Residents are allowed credits for income taxes paid to other states or foreign countries. Annual return requirements are imposed, and returns are due by the 15th day of the fourth month following the close of the taxable year. Special return requirements are imposed for withholding agents and persons making estimated tax payments.

Mileage and Fuel Tax

Title 42, Article 3; Title 42, Article 3

Ton-Mile Tax:	0.8 mill per ton-mile of empty weight, 2.0 mills per gross ton-mile of cargo weight	Gross ton-mile tax is imposed upon the owners or operators of certain commercial vehicles with empty weight of 10,000 pounds or more traveling on public highways in this state. Passenger-mile tax is imposed upon the owners or operators of certain vehicles used to transport passengers for compensation.	The owner or operator must file a monthly return and pay the tax by the 25th day of the following month unless authorized by the executive director to file and pay taxes on a quarterly or annual basis.
Passenger-Mile Tax:	1.0 mill per passenger per mile.		
Gasoline and gasohol:	18.0 cents per gallon	Gasoline and gasohol tax is imposed on the distributor/first receiver on gross receipts measured in gallons of gasoline and gasohol. Special fuel tax is imposed on the distributor on special fuel sold in this state or used on the public highways of this state.	The distributor of gasoline, gasohol or special fuel must file a monthly report and pay tax by the 25th day of the following month. Gasoline distributors are allowed a 2% deduction of gasoline received to cover cost of collection as well as of losses in transit and delivery. An additional 1/2 of 1% of the tax is allowed to cover cost of collection and bad debt losses.
Special Fuel:	20.5 cents per gallon		Special fuel distributors are allowed a deduction of 1% of the tax to cover the cost of collection.

Motor Vehicle

Title 42

NOTE: Registration fees include an additional fee of $1.00 for County Clerks fee, $1.50 for county and municipality road building, plus 50 cents for the emission fee on tax classes A, B, and C. Add $2.20 for each vehicle required to have emission test.

Passenger Vehicles	
2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.00 plus 20 cents per 100 lbs. over 2,000 lbs.
4,501 lbs. and over	$16.10 plus 60 cents per 100 lbs. over 4,500 lbs.

Passenger Buses for Hire

$28.00 for 10-or-less capacity plus $1.25 for each additional seat over ten seats plus passenger mile tax

Motor cycles	$6.00
Farm Trucks and Truck-Tractors	
2,000 lbs. or less	$9.20
2,001 to 4,500 lbs	$9.20 plus 20 cents per 100 lbs. or fraction thereof
4,501 to 5,000 lbs	$16.10 plus 60 cents per 100 lbs. or fraction thereof
5,001 to 10,000 lbs	$18.95 plus 45 cents per 100 lbs. or fraction thereof
10,001 to 16,000 lbs	$42.20 plus $1.20 per 100 lbs. or fraction thereof
More than 16,000 lbs	$114.50 plus $1.50 per 100 lbs. or fraction thereof
Metro Trucks	
10,001 to 10,100 lbs	$148.31
More than 10,100 lbs	$148.31 plus $2.31 per 100 lbs. or fraction thereof
State Trucks and Truck-Tractors	
2,000 lbs. or less	$10.60
2,001 to 3,500 lbs	$10.80 plus 20 cents per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$19.10 plus 60 cents per 100 lbs. or fraction thereof
4,501 to 10,000 lbs	$38.00 plus $2.00 per 100 lbs. or fraction thereof
More than 10,000 lbs	$25.50 plus gross ton mile rate

Ownership Tax

The motor vehicle ownership tax is a property tax which is apportioned between the county and the political subdivisions within each county in the same ratio as other property taxes.

The ownership tax is calculated according to statutory rate schedules applied to the taxable value of the vehicle by class of vehicle.

Tax Classes

A. Includes motor vehicles, trucks, truck tractors, trailers and semi-trailers used in the business of transporting persons or property for compensation as a carrier.
B. Includes every truck, truck tractor, trailer and semi-trailer used for transporting property and is not included in class A.
C. Includes every motor vehicle not included in class A or B.
D. Includes every utility trailer, camper trailer and trailer coach.
F. Includes mobile machinery and self-propelled construction equipment.

Taxable Value for Class:	% of Manufacturer's Suggested Retail Price:
A, B	75%
C, D	85%

	Percent of taxable value by class of vehicle				
Year of Service	**A**	**B**	**C**	**D**	**F**
First	2.10%	2.10%	2.10%	2.10%	2.10%
Second	1.50%	1.50%	1.50%	1.50%	1.50%
Third	1.20%	1.20%	1.20%	1.20%	1.25%
Fourth	.90%	.90%	.90%	.90%	1.00%
Fifth	.45%[a/]	.45%[a/]	.45%	.45%	.75%
Sixth,Seventh, Eighth and Ninth	.45%[a/]	.45%[a/]	.45%	.45%	.50%[b/]
Tenth and Later	$10.00	$ 3.00	$ 3.00	.45%[c/]	.50%[b/]

[a/] or $10 whichever is greater
[b/] but not less than $5
[c/] or $3 whichever is greater.

School Buses	$18.00 for 25-passenger capacity plus 50 for each additional seat over twenty-five
Trailers	
Less than 2,000 lbs	$5.50
2,000 lbs. and over	$10.00
Semitrailers	$10.50
RecreationalTrucks [1/]	
2,000 lbs. or less	$10.60
2,001 to 3,500 lbs	$10.80 plus 20 per 100 lbs. or fraction thereof
3,501 to 4,500 lbs	$19.10 plus 60 per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$28.10 plus 60 per 100 lbs. or fraction thereof
Trailer Coaches	$10.00
Motor Homes	
2,000 lbs. or less	$9.00
2,001 to 4,500 lbs	$9.20 plus 20 per 100 lbs. or fraction thereof
4,501 to 6,500 lbs	$16.10 plus 60 per 100 lbs. or fraction thereof
More than 6,500 lbs	$27.80 plus 30 per 100 lbs. or fraction thereof
Ton-Mile Tax	Eight-tenths of one mill upon each gross ton-mile of empty weight Two mills upon each gross ton-mile of cargo weight
Passenger Mile Tax	One mill per passenger per mile

[1/] Trucks not exceeding 6,500 lbs. empty weight to be used exclusively for pleasure, enjoyment, and other recreational purposes, or family transportation of owner, lessee, or occupant and is not used to transport cargo or passengers for hire or profit, or otherwise in any business or commercial enterprise.

Other

AM, FM Radio and Television Call Letter Plates	additional fee $5.00
Amateur Radio Call Letter Plates	additional fee $2.00
Motorcycle Dealers Plates	$26.00 for 1st license plate issued; $8.50 for each additional plate up to and including five plates; $11.00 for each in excess of five
In Transit Dealer Plates	First plate is $31.00; $8.50 each for next four; $11.00 each in excess of five
Personalized License Plates	$35.00 for 1st year issued in addition to normal registration fee; $25.00 fee for subsequent years after issuance in additional to normal registration fee; $13.00 fee for transfer of plates to another vehicle

Driver License Fees

Original or Renewal License	$ 6.50
Duplicate/Reissue, First	$ 5.00
Duplicate/Reissue, Subsequent	$ 10.00
Original or Renewal Identification Card	$ 3.50
Identification Card, over 60 years of age	Free

Driver Control/Traffic Records Fees

Reinstatement	$ 40.00
Driver History	$ 2.00
Duplicate Registration/Registration Information	$ 2.00
Investigator's Accident Report	$ 2.00
One-year extention of driver license expiration	$ 3.00
Extention of driver license expiration for military	Free

Title Fees

Original Title (through County Clerk)	$ 5.50
Duplicate Title	$ 3.50
Search Fee	$ 2.00

Dealer/Salesman Fees

Manufacturer or Distributor	$230.00
Dealer or Wholesaler (plus $20,000 bond)	$190.00
Additional Location	$150.00
Change of Class	$ 95.00
Salesperson (plus $2,000 bond)	$ 20.00
Transfer or reissue	$ 20.00

Emission Fees

New Station License	$ 25.00
Renew Station License	$ 10.00
New Mechanic License	$ 10.00
Renew Mechanic License	$ 5.00

Sales, Use and Tourism Promotion Taxes

Title 39, Article 26, 26.1

The sales tax rate is 3.0 percent.

The use tax rate is the same as the sales tax rate.

Sales tax is levied on the purchase price paid or charged upon all sales and purchases of tangible personal property at retail. The tax is imposed upon the purchaser; however, the duty to collect and remit the tax is imposed upon the vendor. If no sales tax is paid, the buyer must remit use tax directly to the Department of Revenue. Sales and use tax also apply to certain services such as room and accommodation rentals, gas and electric service, and telephone and telegraph service.

Returns are due monthly if sales tax liability is $300 or more per month by the 20th day of the following month. Vendors with less than $300 per month sales tax liability file quarterly returns due by the 20th day of the month following the quarter. Wholesale vendors of tangible personal property file annual returns. Vendors are allowed a discount of 3 1/3% of the tax due to cover expense in colecting and remitting the tax on a timely filed return.

The tourism promotion tax rate is 0.2 percent.

Imposed on buyers of certain tangible personal property and services, but collected and remitted by the vendor. Taxable items include lodging services, certain food and drink sales, ski lift and admission tickets, private tourist attraction admissions, rental automobiles, and tour bus and sightseeing carrier tickets.

The vendor must file a quarterly return and pay the tax the 25th day of the month following the end of the reporting period.

Severance Tax

Title 39, Article 29

Oil and Gas Production:

Gross Income Over	But not over	Tax Rate
-0-	$ 25,000	2% of gross income
$ 25,000	$100,000	$500 + 3% of excess over $25,000
$100,000	$300,000	$2,750 + 4% of excess over $100,000
$ Over	$300,000	$10,750 + 5% of excess over $300,000

87.5 percent of ad valorem taxes on oil and gas royalty on leasehold interests are allowed as a credit against tax due.

Metallic Minerals: 2.25 percent of gross income in excess of $11,000,000 minus a credit for ad valorem taxes on producing mines of up to 50 percent of severance tax liability.

Molybdenum: 5 cents per ton of molybdenum ore. The tax rate is scheduled to become 10 ¢ per ton beginning July 1, 1994.

Oil Shale: The tax applies 180 days after an oil shale facility commences commercial production according to the following schedule and with an exemption for the greater of 15,000 tons per day of oil shale or 10,000 barrels per day of shale oil.

Year	Tax Rate On Gross Production
1st	1 percent
2nd	2 percent
3rd	3 percent
4th and subsequent	4 percent

Coal: 60 cents per ton of coal through June 30, 1988, then 36 ¢ per ton until July 1, 1994 when the rate shall be 60 ¢ per ton. The first 25,000 tons produced per quarter are exempt. A credit of 50 percent of the tax is allowed for coal produced from underground mines. An additional credit of 50 percent of the tax is allowed for the production of lignitic coal as classified by the American Society for Testing Materials in their D3888 standard.

The tax is imposed on all producers and individuals who own an interest (royalty or working or any other type) in any production that is subject to the severance tax.

Producers and interest owners must file an annual return and pay the tax by the 15th day of the fourth month after the close of the taxable year. Withholding and special return requirements apply to operators and first purchasers who disburse funds from oil and gas production.

Legislative digest

Summary of Senate (S.B.) and House Bills (H.B.) which pertain to taxes collected and/or administered by the Department of Revenue, and the Department's operation as a state agency. All bills were enacted by the Fifty-Sixth General Assembly, 1988 Second Regular Session. Statutory references are from the Colorado Revised Statutes.

Administration

H.B. 1069 **State agency rule-making procedures.** Requires rule-making agencies to mail a notice of proposed rule-making to all persons who request such notice and further requires the agencies to maintain a list of such persons. Allows agencies to adopt temporary or emergency rules if the agency finds that such rules are necessary to comply with a state or federal law or federal regulation.

Eliminates the requirement that agencies include fiscal impact statements when rules are submitted to the legislative drafting office. Requires agencies to review all proposed rules and establishes criteria for the adoption of rules.

Requires that agencies issue a regulatory analysis of a proposed rule upon a request by any person and establishes criteria for such regulatory analysis. Requires agencies to maintain official rule-making records until all review procedures have been completed. Establishes criteria for such rule-making records.

Effective May 17, 1988. Adds 24-4-103(4.5), (8.1), (8.2); amends 24-4-103(3), (6), (8)(d); repeals and reenacts 24-4-103(4).

H.B. 1133 **State Department Financial Responsibility and Accountability Act creation.** Requires that all departments of state government establish and maintain systems of internal accounting and administrative control. Establishes minimum requirements for these systems and requires that the departments report annually to the controller, the state auditor, and general assembly on whether internal systems of accounting and administrative control fully comply with said requirements. If systems employed by the department are not in compliance, requires the report to detail weaknesses known to exist and plans for correcting such weaknesses.

Effective April 9, 1988. Adds 24-17 (entire article).

H.B. 1209 **Standards of Conduct - code of ethics for persons involved with government - proscribed acts related to contracts and claims.** Declares that the prescription of some standards of conduct common to those citizens involved with government is beneficial to all residents of the state. Recognizes that some actions are conflicts per se between public duty and private interest while other actions may or may not pose such conflicts depending upon the surrounding circumstances.

Specifies that holding public office is a public trust and that a public officer, member of the general assembly, local government official, or employee shall carry out his duties for the benefit of the people of the state. States that any such person whose conduct departs from his fiduciary duty is liable to the people of the state as a trustee of property and shall suffer such other liabilities as a private fiduciary would suffer for abuse of his trust.

Specifies acts which would be a breach of conduct when committed by a public officer, member of the general assembly, local government official, or employee. States ethical principals to guide public officers, members of the general assembly, local government officials, or employees. Specifies the manner in which a member of the general assembly, public officer, local government official, or employee may disclose the nature of a private interest. Provides that disclosure of such an interest shall constitute an affirmative defense to any civil or criminal action or any other sanction.

Provides that members of the general assembly, public officers, local government officials, or employees shall not be interested in any contract made by them in their official capacity. Bars a former employee from contracting with or being employed by an employer who contracts with the state for a period of 6 months from the date of termination of such former employee. Provides that contracts made in violation of this provision are voidable at the instance of any party to the contract except the officer interested therein.

Effective June 1, 1988. Adds 24-17 (entire article); amends 31-4-404.

H.B. 1302 **Fiscal management of state government.** Makes substantial changes in the law which requires state agencies to submit a work program for the ensuing fiscal year, including quarterly allotments of their funds. Requires that quarterly allotments of general fund appropriations be set forth separately in the work program and that separate allotments be submitted for each separate agency number in the state's accounting system.

Provides that the aggregate of approved general fund allotments for any department shall not exceed the total general fund appropriations made to said department for the fiscal year in question. Imposes reductions in the appropriations if the allotments are not approved by certain dates. Allows the authority having power to approve original allotments to restore reductions in appropriations in certain situations. Authorizes revision of quarterly allotments, if the authority which originally approved the allotment concurs.

Requires the governor to make quarterly in-year estimates of general fund revenues. If any such estimate indicates that one-half or more of the reserve will be used during the fiscal year, directs the governor to formulate and implement a plan to reduce general fund expenditures so that the reserve will be at least one-half the required level as of the end of the fiscal year. Changes the date by which the general assembly is required to certify a revenue estimate for the next fiscal year from February 15th to 20th.

Effective March 18, 1988. — Adds 24-75-201.5; amends 24-30-206; 24-30-202(3); 24-37-302(1)(e); 24-75-201.3.

H.B. 1351 **Allocation of funds from severance tax trust fund to general fund.** For the fiscal year 1988-89, credits to the general fund the gross receipts from the severance taxes imposed on minerals and mineral fuels which would otherwise be credited to the severance tax trust fund.

Effective May 11, 1988. Amends 39-29-108(4).

Alcoholic Beverages

H.B. 1204 **Alcoholic beverages - sale by hotels from locked minibars.** Authorizes licensed hotels to sell alcoholic beverages in sealed containers of any size, at any time, to adult registered guests where such beverages are stored in locked minibars in individual hotel rooms, the prices of the beverages are clearly posted, and such beverages will be consumed in such rooms. Defines the term "minibar".

Effective July 1, 1988. Amends 12-47-119(2).

Appropriations

H.B. 1322 **Supplemental appropriation - department of revenue.** Amends the 1987 general appropriation act to increase the total appropriation to the department. Decreases the general fund portion of the appropriation and increases the cash funds portion. Amends 1987 Senate Bill No. 156, concerning the transportation of hazardous materials by motor vehicle, to decrease the hazardous materials safety fund appropriation. Amends the 1986 general appropriation act to increase the total general fund appropriation and the cash funds appropriation.

Effective April 19, 1988.

H.B. 1356 **General appropriation act - long bill.** Makes appropriations for the expenses of the executive, legislative, and judicial departments of state government for the fiscal year beginning July 1, 1988. Sets the grand total of the operating budget at $4,417,135,347, of which $2,200,865,301 is from the general fund, $1,227,655,564 is from cash funds, and $988,614,482 is from federal funds.

Transfers $20,521,754 to the capital construction fund, of which $16,500,000 is from the lottery fund, and $4,021,754 is from the general fund. Appropriates $90,802,772 for capital construction, of which $39,521,754 is from the capital construction fund, $20,773,462 is from cash funds, and $30,507,556 is from federal funds.

Amends the 1987 general appropriation act to increase the appropriation to the department of the treasury for payments to counties under the program of property tax deferrals for the elderly, to increase the appropriation to the department of local affairs for the board of assessment appeals, and to add an appropriation from the capital construction fund to the division for developmental disabilities in the department of institutions for the renovation of the Pueblo satellite facility.

Effective June 23, 1988.

Cigarette and Tobacco Products Taxes

H.B. 1043 **Cigarette tax - payment.** Modifies the date by which the payment of cigarette tax must be made by wholesalers in order to be eligible to receive a discount on the amount to be paid for cigarette tax stamps from the 20th day following the purchase of said tax stamps to the 10th day of the month in which the purchase is made. Changes the date by which payment of cigarette tax must be made by wholesalers in order to be eligible to receive a discount on the amount of cigarette tax due to cover expenses incurred in collecting and remitting said tax from the 20th day following the setting of a metering machine to the 10th day of the month following the month in which a meter is set. Requires wholesalers to file monthly returns concerning the collection and remittance of cigarette tax by the 10th day of the month following the month being reported rather than by the 20th of the month.

Effective July 1, 1988. Amends 39-28-104(1); 39-28-105(2); 39-28-109.

Estate Tax

S.B. 193 **Fiduciaries - rights of a surviving spouse in a life estate in property.** Entitles the surviving spouse to specified rights upon receipt of a life estate in property from the decedent spouse. States that these provisions shall be interpreted consistently with those of section 2056 (b) (7) of the "Internal Revenue Code of 1954", as amended, if the personal representative of the decedent spouse elects to treat such life estate as qualified terminable interest property under said Internal Revenue Code section.

Applies to the estate of any person whose death occurred after December 31, 1981.
Effective May 17, 1988.

Income Taxes

S.B. 31 **Income tax credit - enterprise zones - research and development activities.** Establishes and income tax credit for any taxpayer who makes expenditures in research and development activities in an enterprise zone.

Applies to tax years commencing on or after January 1, 1989, until December 31, 1993.
Effective July 1, 1988. Adds 39-30-105.5.

S.B. 67 **Income tax - voluntary contributions - construction of veteran's memorial on grounds of state capitol.** Establishes a voluntary contribution on state income tax returns for the tax year commencing January 1, 1988, to pay for the construction of a memorial to Colorado veterans to be located on the grounds of the state capitol. Requires that amounts so designated and interest earned thereon be credited to the Colorado veteran's memorial fund and be appropriated for the construction and maintenance of the memorial. Repeals authority for the contribution on January 1, 1989.

Effective April 29, 1988. Adds 39-22 (entire part II).

S.B. 88 **Income tax - voluntary contributions - United States olympic committee.** Reestablishes the voluntary contribution on state income tax returns for support of the United States olympic committee. Requires that amounts so designated be credited to the olympic committee fund. Provides that the general assembly shall appropriate annually from the fund to the department of revenue its costs of administering the income tax refund contributions. Requires that all designated moneys in the fund and interest earned thereon be transferred at the end of each fiscal year to the United States olympic committee after subtracting the costs of administration of the fund and the appropriation to the department of revenue. Repeals authority for the contribution on January 1, 1992.

Effective April 14, 1988. Recreates and reenacts 39-22 (entire part 9).

H.B. 1132 **Colorado tax laws - technical corrections.** Makes technical corrections to state tax provisions to comply with new federal law. Replaces statutory references to the "Internal Revenue Code of 1954" with the new title, "Internal Revenue Code of 1986", in estate tax, sales tax, and severance tax provisions. States that changes in such references shall not affect any rights or liabilities accrued prior to such changes. Repeals definitions in estate tax provisions which are made obsolete under the new federal code.

Effective April 6, 1988. Adds 39-26-102.5. Amends 39-23.5-(102)(2), (7), (8), (9.5), (17); 39-23.5-106(2); 39-26-102(10)(h); 39-26-114(11)(d), (13); 39-29-114(4). Repeals 39-23.5-102(4.5), (17.5).

H.B. 1201 **Colorado Tax Policy Act of 1988 - changes in income tax provisions - change in machinery or machine tool sales or use tax exemption - heat or fuel expenses assistance grants.** With respect to income tax provisions:

(1) Makes changes in Colorado income tax laws to simplify the filing of returns for nonresidents.
(2) Changes the provisions for the Colorado alternative minimum tax so that non-Colorado municipal bond interest is not added as a modification and thereby taxed twice. Exempts from the alternative minimum tax Colorado municipal bonds. Allows the same modifications in computing the Colorado alternative minimum tax as are allowed in computing the regular Colorado income tax.
(3) Clarifies that federal taxable income shall be deemed to be from sources in another state in the same ratio as the modified federal adjusted gross income is from sources in such state.
(4) Clarifies the amount of social security benefits which may be excluded from federal taxable income as pension income for Colorado income tax purposes by taxpayers filing a joint return.
(5) Reinstates the requirement that a corporate net operating loss may be carried forward only to years in which a corporation used the same allocation formula as that used in the year of any such loss.
(6) Provides that, if the amount designated on Colorado income tax returns as contributed under the provisions of any voluntary checkoff program for the period between January 1st and September 30th of any year does not equal or exceed 10% of the total amount contributed to all income tax checkoffs during such period, such voluntary checkoff program shall no longer be effective or reflected on Colorado income tax returns.

With respect to sales or use tax provisions, lowers the amount of required purchases to qualify for the machinery or machine tool exemption from $1,000 to $500 and clarifies that such exemption applies to purchases of a single item or a group of items at the same time in excess of the minimum dollar amount. Also clarifies that parts of machinery or machine tools purchased for assembly qualify for the exemption.

With respect to the heat and fuel expenses program, restores eligibility to persons receiving public assistance in the form of an old age pension.

Effective May 29, 1988. Adds 39-22-108(2)(c); 39-22-504(5). Amends 39-22-104(1), (3)(b), (4)(f); 39-22-108(2)(a), (2)(b); 39-22-116(1); 39-22-404IP(1), (1)(a), (1)(b); 39-22-601(1)(a); 39-22-604(16)(a), (16)(b), (17); 39-22-1001; 39-26-114(11)(a)(II); 39-30-106; 39-31-104(1)(a)(II). Repeals and reenacts 39-22-105; 39-22-109(1), IP(2)(a), (2)(b); 39-22-110(1); 39-22-403. Repeals 39-22-107(3); 39-22-109(3)(c); 39-22-110(3); 39-22-116(3).

H.B. 1207 **Income tax - underpayment of estimated 1987 personal income tax refund of penalty payment.** Due to inequity caused by changes in federal and state income tax laws, provides that no underpayment of estimated personal income tax is deemed to occur for the 1987 taxable year if the taxpayer was not required to pay estimated personal income tax for the 1986 taxable year or was required to pay estimated personal income tax for the 1986 taxable year and no underpayment of such estimated tax occurred. Authorizes a taxpayer who, prior to April 20, 1988, has paid the penalty for the underpayment of estimated personal income tax for the 1987 taxable year to request a refund of said amount upon proving that such taxpayer was not required to pay estimated personal income tax for the 1986 taxable year.

Effective April 20, 1988. Adds 39-22-605(4)(d).

Lottery

S.B. 97 **Colorado lottery - commission - prizes.** Provides that, if the rental payments for a business are based on a percentage of retail sales and the rental agreement does not include lottery ticket sales, the compensation received by the sales agent shall be the amount of the retail sale for the purpose of computing the rental payment and not the gross revenues from lottery ticket sales.

Requires the chairman of the lottery commission by reimbursed for his expenses incurred in participating on the contract and disciplinary review board. Shortens the period of time during which a lottery prize winner may claim his prize. Clarifies that the offering of a lottery ticket at no additional charge in conjunction with the sale of a product or service is not an unlawful act unless the offer is made to a person under 18 years of age.

Effective July 1, 1988. Adds 24-35-206(9). Amends 24-35-207(6); 24-35-208(2)(j)(I), (2)(j)(II); 24-35-212(2); 24-35-214(1)(a). Repeals 24-35-208(2)(j)(III).

H.B. 1274 **Lottery - lotto authorization - construction of correctional facilities - appropriation.** Changes the definition of the term "lottery" to include the game known as "lotto", thereby authorizing the conduct of lotto games. Provides that any lottery sales agent shall be eligible to enter a drawing to determine the location of at least 100 lotto outlets, with the balance of the lotto outlets to be determined by the lottery division.

Establishes a formula for the distribution of net lottery proceeds, including revenues generated by the lotto game. Requires that appropriations of moneys from the state lottery fund for capital construction be used for the acquisition of certain correctional facilities.

Requires that, if the lottery commission determines that additional facilities are necessary to operate the games of lottery or lotto, such facilities shall be located at the Colorado state hospital campus in Pueblo. Appropriates $2,820,282 to the department of revenue for implementation of the act.

Effective April 29, 1988. Adds 24-35-206(8); 24-35-210(4.1); 24-35-220. Amends 24-35-201(5); 24-35-218(1)(a), (1)(b); 24-35-208(2)(j)(II); 24-35-210(6). Repeals and reenacts 24-35-210(4). Repeals 24-35-210(5).

Motor Fuel

S.B. 10 **Excise tax on gasoline and special fuel - exemption for fuel purchased by governmental entities.** Clarifies that a governmental entity is exempt from paying excise taxes on gasoline and special fuel only when such gasoline or special fuel is used by such entity in performing its governmental functions and activities.

Effective April 13, 1988. Amends 39-27-102(1)(b); 39-27-103(2); 39-27-202(2)(b).

S.B. 28 **Motor fuel tax - multistate cooperative agreement for collection of taxes - appropriation.** Authorizes the department of revenue to enter into a cooperative agreement with other states to collect motor fuel taxes. Provides the elements which such an agreement may contain. Specifies the procedural standards related to tax collection and compliance. Provides that the department may exchange information with other states which relates to licensed motor fuel activities.

Appropriates $193,412 from the highway users tax fund and 5.75 FTE to the department of revenue for implementation of the act.

Effective April 14, 1988. Adds 39-27 (entire part 3). Amends 39-27-102(2)(b).

H.B. 1250 **Creation of division of aviation and aeronautical board imposition of aircraft fuel tax - elimination of specific ownership tax and aircraft registration fee - violations of federal registration provisions appropriations.** Creates the division of aviation and the aeronautical board in the department of military affairs.

Incorporates aircraft fuel tax provisions into the excise tax provisions for gasoline and special fuels with a 6¢ per gallon tax rate on fuel used to propel nonturbo-propeller or nonjet engine aircraft and a 4¢ per gallon tax rate on fuel used to propel turbo-propeller or jet engine aircraft. Exempts jet propelled commercial aircraft from such tax. Imposes such taxes in lieu of the aircraft registration fee and the specific ownership tax on aircraft.

Requires the aeronautical board to disburse revenue received from such taxes to airports granting public access for purposes of airport development. Creates the aviation fund for the deposit of all such tax moneys collected.

Makes it unlawful to operate any aircraft in the state which is not registered in accordance with federal law and makes it unlawful to sell or offer for sale any aircraft which does not have the proper identification numbers on it. Designates any aircraft knowingly used in violation of registration and identification provisions a class 1 public nuisance. Appropriates $106,350 out of the aviation

fund to the department of military affairs and $12,233 out of the aviation fund to the department of revenue for implementation of the act.

Effective January 1, 1989. Adds 28-6 (entire article); 16-13-303(1)(h.6); 24-1-127(3)(e); 39-27-102(1)(a)(IV); 39-27-103(3)(a.3); 39-27-112(3); 13-21-118. Amends 39-26-114(1)(a)(VII); 39-26-203(1)(c); 39-27-101(2); 39-27-102(1)(a)(I), (2)(b); 39-27-103(3)(a), (3)(e); 39-27-107; 39-27-111; 39-27-112(2); 41-4-113(1). Repeals 41-2 (entire article).

Motor Vehicle and Driver's Licenses

S.B. 43 **School busses - stops - passing violations - citation based on information from school bus driver - penalty - points.** Requires any driver of a school bus who observes a vehicle illegally pass a stopped school bus to provide information concerning the violation to his school district transportation dispatcher, including the license plate number of the vehicle and descriptions of the vehicle and driver. Requires school district transportation dispatchers to provide such information to the appropriate law enforcement agencies. Allows law enforcement agencies to issue citations to drivers of vehicles on the basis of information provided by school bus drivers. Requires the driver of a school bus which has stopped and from which children have embarked or disembarked to allow time for vehicles which have stopped behind the bus to pass. Makes a second or subsequent violation within 5 years of a previous violation of these provisions a class 1 misdemeanor traffic offense. Increases from 5 points to 6 points the number of points to be assessed for purposes of driver's license suspension for failure to stop for a school bus.

Effective July 1, 1988. Amends 42-4-612(1), (4), (5); 42-2-123(5)(j).

S.B. 44 **Special license plates - recipients of purple hearts - active members of Colorado national guard.** Directs the department of revenue to issue special license plates for certain motor vehicles owned by recipients of the purple heart and active members of the Colorado national guard. Specifies that the taxes and fees for such special license plates shall be the same as those paid for regular motor vehicle registration, plus an additional one-time fee of $10. Requires proof of eligibility to be submitted at the time of application for said special license plates.

Effective July 1, 1988. Adds 42-3-112.3; 42-3-112.4.

S.B. 62 **Correctional industries - license plates - estimate prerequisite and moneys set aside for appropriations.** Requires the executive director of the department of revenue to certify to the joint budget committee each year an estimate of the number and cost of license plates and validating tabs or decals which the division of correctional industries will be required to manufacture. Requires the joint budget committee to consider the estimate in making its budget recommendation for the division.

Eliminates the requirements that the state treasurer set aside moneys received from license plate and validating tab or decal sales and eliminates the continuous appropriation of such money.

Effective July 1, 1989. Amends 17-24-109.5.

S.B. 71 **Transportation of passengers - imposition of tax.** Changes the seating capacity used to determine the amount of registration fees owed for passenger buses and imposes an additional fee of $1.70 per seat for those vehicles with 14 seats or less. Increases the fee charged for a trip permit to $25.

Limits exception to passenger-mile tax to those companies providing mass transportation by bus or trolley coaches. Eliminates the requirement for Colorado registered vehicles transporting passengers to stop and obtain clearance from a port entry weight station.

Effective July 1, 1988. Amends 42-3-123(4)(c)(I), (18)(c); 42-8-105(1). Repeals and reenacts 42-3-123(18)(a).

S.B. 109 **Alcohol and drug-related traffic offenses - per se offense driver's license revocation proceedings - appropriations.** Lowers the blood alcohol level required for the offense of driving with an excessive alcoholic content (the per se offense) to 0.10. Allows a person to be charged with such offense if his blood alcohol level is above the per se level at the time of driving or within 2 hours after driving if evidence establishes beyond a reasonable doubt that the person did not consume any alcohol between the time of driving and the time of testing.

Lowers the blood alcohol level required for administrative revocation of a person's driver's license for driving with an excessive alcoholic content to 0.10. Allows the department of revenue to revoke the driver's license of a person if his blood alcohol level is at or above such level at the time of driving or within 2 hours after driving if the preponderance of the evidence establishes that the person did not consume any alcohol between the time of driving and the time of testing. Reduces the period of license revocation for a person whose license is revoked after July 1 for the first time for driving with an excessive alcoholic content to 3 months but retains the one-year revocation period for a person whose license is revoked for a second or subsequent time for driving with an excessive alcoholic content or for refusing to take a blood or breath test. Allows a person whose license was revoked prior to July 1 for the first time for driving with an excessive alcoholic content to petition the department of revenue for a new license once he has completed 4 months of his revocation period.

Adds a legislative declaration concerning the administrative revocation provision. Allows a law enforcement officer who serves notice of revocation on a nonresident to take possession of such person's driver's license. Reduces the time within which the department of revenue must provide written notice of the time and place of the revocation hearing from 20 days to 10 days. Clarifies that the only issue that the hearing officer may consider is whether the person drove with an excessive alcoholic content

or refused to take a blood or breath test. Provides that restoration fees collected from persons whose licenses were revoked pursuant to the administrative revocation provision shall be credited to a special account in the highway users tax fund and used by the department to administer said provision.

Changes the term "intoxicating liquor" to "alcohol" in motor vehicle and criminal provisions. Deletes the word "chemical" in relation to blood, breath, saliva, or urine tests. Clarifies that a preliminary screening test shall not constitute the blood or breath test that may be requested by a law enforcement officer.

Appropriates $54,160 and 1.9 FTE to the department of revenue from the special account in the highway users tax fund for administration of the administrative revocation provisions.

Effective July 1, 1988. Adds 42-2-122.1(1.5). Amends 42-2-122.1(2)(a), (2)(b), (3), (4)(a), (4)(b), (5)(b), (5)(c), (7)(e), (8)(c); 42-2-124(3); 42-4-1202(1)(a), (1.5), IP(2), (2)(a), (2)(b), (2)(c), (2)(d), (2.5), (3)(a)(II), (3)(a)(III), (3)(d), (3)(e); 18-3-106IP(2); 18-3-205IP(2); 42-2-123(5)(b)(I); 42-4-108(1)(d); 42-4-705(3). Repeals and reenacts 42-2-122.1(1).

S.B. 117 **Diesel emissions inspection program - definitions - powers and duties of air quality control commission, department of health, and department of revenue - diesel inspectors and diesel inspection stations - exemptions from program - voluntary inclusion in program.** Establishes a diesel emissions inspection program for certain counties in the state. Defines various terms which are used to describe the inspection program. Requires that on or after January 1, 1990, a certification of emissions control, evidencing that a diesel vehicle has been inspected and tested for smoke opacity compliance, shall be required prior to diesel vehicle registration.

Allocates implementation of the inspection program between the air quality control commission and the executive directors of the departments of health and revenue. Authorizes the air quality control commission to promulgate any rules and regulations which are necessary for implementation of the inspection program but specifies certain criteria regarding standards and tests which are to be included in the rules and regulations. Directs the executive director of the department of health to: Develop a program for diesel emissions inspectors; instruct the department of revenue to license certain diesel inspection stations; continuously evaluate the inspection program; and inform the public concerning the operation of the program. Gives the executive director of the department of revenue the authority over the licensure and the enforcement associated with licensure of diesel emission inspectors and diesel emission inspection stations.

Sets the requirements for licensure as a diesel emission inspection station, including the number of licensed diesel inspectors who must be employed at the station, the facilities and equipment required, and the procedures to be followed. Allows the executive director of the department of revenue to suspend or revoke licensure if a station improperly represents that it is a licensed diesel inspection station. Specifies when a licensed inspection station is to issue a certification of emissions control to the owner of a diesel vehicle and the maximum fee such station shall impose for a diesel inspection.

Permits extension of the diesel inspection program to any local government which requests to participate in the program.

Exempts heavy duty diesel fleets of nine or more from the diesel inspection program unless there are two excessive violations of the self-certification program by such fleet in a one-year period.

Requires the air quality control commission to promulgate regulations on the use of a fuel or a fuel additive only if such regulation shall result in a measurable reduction in ambient concentrations of criteria or other pollutants.

Portions effective April 28, 1988 and January 1, 1990. Adds 25-7 (entire part 6); 42-3-120(1)(d); 42-4-320(3)(c). Amends 25-7-106(1)(e).

S.B. 145 **Optional license plates - authorization.** Authorizes the department of revenue to issue optional license plates for either a passenger car or a truck not over ten thousand pounds empty weight. States that such optional plates shall have a background consisting of a graphic design representing the state flag and shall consist of numbers or letters or any combination thereof, as approved by rules and regulations of the department. Specifies that the amount of taxes and fees for such optional plates shall be $25 more than the taxes and fees paid for regular plates. Credits the extra $25 to the highway users tax fund. Permits the executive director of the department to prepare any special forms and issue any rules and regulations necessary to implement this provision. Allows the executive director to adopt rules and regulations to issue other special license plates.

Effective January 1, 1989. Adds 42-3-112.2. Amends 42-3-112.8. Repeals 42-3-112.9.

H.B. 1053 **Ton-mile and passenger-mile taxes - penalty for record-keeping errors.** For the ton-mile and passenger-mile taxes, imposes a penalty for record-keeping errors due to negligence or disregard of the law which result in the assessment of a deficiency by the department of revenue. Specifies that any deficiency assessed pursuant to such error shall have added thereto a penalty of 25% of the deficiency, plus penalty interest of 0.5% per month on the deficiency. Requires annual reporting to the general assembly on the use of such penalty until January 1, 1991.

Effective July 1, 1988. Adds 42-3-126(5)(a).

H.B. 1064 **Driving records maintained by the department of revenue admissibility in court proceedings - records not to be maintained.** Amends a provision governing driving records maintained by the department of revenue to clarify that authenticated copies of such records, including driver histories, shall be admissible in courts of record without further foundation and shall constitute prima facie proof of the information contained in such records.

Prohibits the department of revenue from maintaining records of convictions of traffic offenses for which no points are assessed,

except in the case of convictions for operating a vehicle when the operator's driver's license or privilege to operate a vehicle has been denied, suspended, or revoked.

Effective March 4, 1988. Adds 42-2-118(2)(c), (2)(d). Amends 42-2-118(2)(b).

H.B. 1098 **Driving without insurance or proof of insurance - penalties.** Makes the existing fine of $100 mandatory for a first offense. Increases the fine to $200 and makes it mandatory for second and subsequent offenses within 2 years of the first offense. Assesses 4 points under the point assessment schedule for driver's license suspensions for such an offense and mandates that the person convicted shall be sentenced to perform not less than 40 hours of community service. Corrects printed notice on motor vehicle registration and renewal of registration forms to reflect changes in penalties for driving without insurance. Applies to offenses committed on or after January 1, 1989.

Effective January 1, 1989. Adds 42-2-123(5)(ff). Amends 42-3-111(2), (2.5); 42-4-1501(2)(a)(II)(A). Repeals and reenacts 42-4-1213(4).

H.B. 1144 **Weight limitations - vehicles operated on highways.** Eliminates certain limitations on the gross weight allowed upon any wheel or axle of a vehicle which may be operated on any interstate highway by deleting references to the pressure of pneumatic tires with which the vehicle is equipped. Modifies the formula for determining the maximum gross weight of vehicles or combinations of such vehicles to express the algebraic format approved by federal law.

Effective March 24, 1988. Amends 42-4-406(1)(a), (1)(b), (2)(a), (2)(b)(I), (2)(c); 42-4-407(1)(c)(III). Repeals 42-4-406(4).

H.B. 1153 **Motor vehicle identification - inspections - appropriation.** Conforms the penalties for theft of motor vehicle parts to the general theft penalties in the "Colorado Criminal Code". Changes the terminology in the motor vehicle theft statutes to conform to other motor vehicle and traffic statutes by deleting the term "automobile" and substituting "motor vehicle".

Specifies the requirements for the inspection of vehicle identification numbers prior to the issuance of a Colorado certificate of title for bonded title vehicles, homemade vehicles, rebuilt vehicles, reconstructed vehicles, and vehicles assembled by kit. Authorizes law enforcement agencies designated by the motor vehicle division in the department of revenue to make such inspections.

Establishes a $20 inspection fee and provides that the fees collected shall be kept in a special fund to be used to pay the administrative costs of the law enforcement agency in performing inspections unless the governing body of the local government through resolution or ordinance orders the fees to be paid into the general fund of said government.

Effective July 1, 1988. Adds 42-5-101(5.5), (7.5); 42-5-110; 42-5-111; 42-5 (entire part 2); 24-33.5-305 (1)(d). Amends 42-5-101IP, (3) to (5), (10); 42-5-102; 42-5-104; 42-5-105(1) to (3); 42-5-106; 42-5-107(1); 42-5-108; 42-5-109; 42-6-107.5(1), (2); 42-6-115; 42-6-118(4); 42-6-142(1). Repeals and reenacts 42-5-103. Repeals 42-5-101(1); 42-5-107(2) to (5); 42-6-117.

H.B. 1161 **Motor vehicles powered by liquefied petroleum gas or natural gas license tax.** Deletes the weight restriction on motor vehicles which are powered by liquefied petroleum gas or natural gas for purposes of imposition of the annual license tax fee in lieu of the special fuel tax. Imposes a range of taxes for such motor vehicles based upon gross vehicle weight.

Effective January 1, 1989. Amends 39-27-202(5)(a).

H.B. 1192 **Uninsured motorists - proof of financial responsibility appropriation.** Requires that any owner of a motor vehicle who is convicted of operating the vehicle without insurance or convicted of permitting another to operate the vehicle without insurance provide the department of revenue with proof of financial responsibility for the future and requires such proof of insurance to be maintained for a three-year period. Provides that any person failing to maintain proof of insurance as required shall have his driver's license suspended and, if convicted of a traffic violation, without maintaining proof of insurance at the time of the violation, shall have his driver's license revoked.

Appropriates $84,607 out of the highway users tax fund and 1.0 FTE to the department of revenue for implementation of the act.

Effective May 17, 1988. Adds 42-4-1214. Amends 42-2-122(1)(k).

H.B. 1363 **Motor vehicle sales - definitions - motor vehicle auctioneer regulations - licensing changes - violations and penalties - Sunday sales.** Adds definitions of "advertisement", "motor vehicle agent", and "motor vehicle auctioneer" to regulatory provisions for motor vehicle sales. Includes "lessors" in the definition of "used motor vehicle dealer".

Creates a new class of license for motor vehicle auctioneers. Authorizes the motor vehicle dealer licensing board to prescribe the forms to be used as a part of a contract for the lease of a motor vehicle. For the period beginning July 1, 1988, and ending July 1, 1989, increases from $1,000 to $2,000 the amount of the bond a motor vehicle salesman must post prior to licensure. On and after July 1, 1989, sets said bond at $5,000. Requires that the notice of change of address by a dealer be made in writing. Authorizes the board to charge fees for issuing a license to a dealer whose principal place of business has changed or has lapsed and been renewed.

Makes conviction of any felony grounds for denial, suspension, or revocation of a motor vehicle dealer's, wholesaler's, salesman's, auctioneer's, or used motor vehicle dealer's license. Changes the criminal penalty for a violation of these regulatory provisions from an unclassified misdemeanor to a class 1 misdemeanor. Provides that fines collected for a conviction of selling motor vehicles without a license be given to the law enforcement agency which investigated and wrote the citation for the violation. Requires the name of the motor vehicle dealer or used motor vehicle dealer to be included in advertisements.

Exempts the sale, barter, or exchange of boats, boat trailers, snowmobile, and snowmobile trailers from Sunday closing requirements.

Effective June 11, 1988. Adds 12-6-102(1.5), (12.5), (12.6); 12-6-102(13)(f); 12-6-102(17)(g); 12-6-104(3)(m); 12-6-108(1)(c.1); 12-6-110(1)(a)(III); 12-6-110(1)(h); 12-6-121.5; 12-6-126. Amends 12-6-102IP(13), (17); 12-6-104(3)(d) to (3)(f); 12-6-104IP(3)(g); 12-6-104(3)(j); 12-6-104IP(3)(l)(I); 12-6-109; 12-6-112; 12-6-113; 12-6-115(1), (6); 12-6-116(1); 12-6-118IP(3); 12-6-118(3)(d), (5)(j); 12-6-120(2); 12-6-121; 12-6-122(1); 12-6-123IP(1); 12-6-302.

Sales, Use and Tourism Taxes

H.B. 1276 **Sales tax - personal property sold by vending machines.** Provides that food or drink vended by or through non-coin-operated coin-collecting food and snack devices on behalf of a vendor are not defined as food for purposes of the sales and use tax provisions. Allows any vendor selling individual items of personal property through coin-operated vending machines to include in his sales price the sales tax levied on such items. Requires every vendor selling items of personal property through a coin-operated vending machine to pay a sales tax on the personal property sold in excess of 15¢ through such machine.

Effective April 4, 1988. Amends 39-26-102(4.5); 39-26-106(2)(b). Repeals and reenacts 39-26-114(7)(a).

Severance Tax

S.B. 114 **Severance tax - rate on coal - reduction.** Reduces the severance tax rate on coal from 60¢ per ton to 36¢ per ton from July 1, 1988, until July 1, 1994, when the rate of 60¢ per ton will be reinstated. Establishes that, for every 1 1/2% change in the index of producers' prices for all commodities prepared by the U.S. department of labor, the severance tax rate on coal will increase or decrease 1%, effective January 1, 1988.

Portions effective January 1, 1988, April 14, 1988 and July 1, 1988. Amends 39-29-106(1); 39-29-106(5).

H.B. 1055 **Severance tax - rate on molybdenum ore.** Replaces the existing severance tax rates for molybdenum ore with a 5¢ per ton rate until July 1, 1994, at which time the rate will be increased to 10¢ per ton.

Effective March 4, 1988. Amends 39-29-104IP(1). Repeals 39-29-104(1)(a) to (1)(c).

Miscellaneous

S.B. 90 **Issuance of hotel and restaurant license - restaurant business of a brewery.** Authorizes the issuance of a hotel and restaurant license to persons operating a licensed brewery to serve the malt liquors manufactured at the brewery in addition to serving other malt liquors, vinous liquors, and spirituous liquors at retail for consumption in restaurant operated on or immediately adjacent to the premises of a brewery. Provides an exception to the requirement that a hotel and restaurant licensee purchase all malt, vinous, and spirituous liquors from a licensed wholesaler for the malt liquors manufactured by a licensed brewery which is issued a hotel and restaurant license. Provides that, when a licensed brewery has been issued a hotel and restaurant license, transactions between a licensed brewery and its licensed hotel and restaurant business are exceptions to the prohibition against unlawful financial assistance.

Effective March 30, 1988. Adds 12-47-119(1.5). Amends 12-47-119IP(1); 12-47-119(4); 12-47-129(1), (3), (5).

H.B. 1167 **Controlled substances tax - stamps - exemptions.** Levies a $10 tax per ounce on the possession of marihuana. Levies a $1,000 tax per ounce on the possession of a controlled substance. Specifies that payment of such tax shall be evidenced by affixing stamps to packages containing marihuana or controlled substances. Imposes a monetary penalty upon any person who is in possession of an unstamped package containing marihuana or controlled substances in the amount of ten times the amount of tax owed. Exempts from the tax persons otherwise lawfully in possession of marihuana or controlled substances.

Effective January 1, 1989. Adds 39-28.7 (entire article).

Photographs by: Antonio Sanchez

COLORADO DEPARTMENT OF REVENUE

1375 Sherman St. Denver, CO 80203

Annual Report

for July 1, 1987
to June 30, 1988

John J. Tipton
Executive Director

Amelie Buchanan
Deputy Director

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Alcoholic Beverage

Comparison of Receipts and Refunds
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COMPARISON OF LIQUOR EXCISE TAX AND LICENSE FEES

Fiscal Years Ended June 30, 1986-1988

Receipts:	1986	1987	1988
State License Fees	$ 459,901.25	$ 471,873.75	$ 448,048.75
85% Liquor Licenses from Local Government	1,878,301.04	1,906,022.85	1,930,785.12
3.2% Beer Tax	1,080,314.06	1,049,615.74	928,578.77
Repeal Beer Tax	5,643,246.16	5,734,837.12	5,614,544.29
Wine	2,689,352.88	2,603,137.85	2,370,103.39
Spirituous Liquors Tax	14,417,139.18	13,783,954.72	13,051,466.99
Total Receipts	**$26,168,254.57**	**$25,549,442.03**	**$24,343,527.31**
SUMMARY OF RECEIPTS:			
Receipts from License Fees and Miscellaneous Income	$ 2,338,202.29	$ 2,377,896.60	$21,964,693.44
Receipts from Taxes	23,830,052.28	23,171,545.43	2,378,833.87
Total Receipts	**$26,168,254.57**	**$25,549,442.03**	**$24,343,527.31**

TAXABLE GALLONS OF BEER, WINE AND SPIRITUOUS LIQUORS

Fiscal Years Ended June 30, 1979 - 1988

Year	Beer	Wine	Spirituous Liquors
1988	81,789,038	8,536,251	5,713,868
1987	84,805,661	9,382,689	6,043,365
1986	84,044,500	9,699,683	6,320,975
1985	85,670,923	9,427,575	6,738,836
1984	85,090,094	8,826,971	6,859,477
1983	84,714,111	8,493,205	6,734,930
1982	87,822,763	8,249,348	7,016,840
1981	81,454,493	8,132,712	7,151,459
1980	77,806,291	7,963,572	7,071,349
1979	77,163,455	7,992,055	7,444,929

LIQUOR TAX STATISTICAL SUMMARY

Fiscal Year Ended June 30, 1988

RECEIPTS FROM LICENSE FEES		
3.2% Retail Beer	$ 58,450.00	
3.2% Wholesale Beer	6,200.00	
3.2% Beer Manufacturer	400.00	
3.2% Beer, Special Events	180.00	
3.2% Beer Nonresident Manufacturer	1,700.00	
Repeal Beer, Nonresident Manufacturer	20,250.00	
Liquor Store Retail	70,050.00	
Drug Store Retail	4,100.00	
Hotel and Restaurant - Beer and Wine	6,900.00	
Hotel and Restaurant - Beer, Wine & Liquor	71,725.00	
Club License - Malt, Vinous & Spirituous	6,500.00	
Dining Car	800.00	
Brewery	1,250.00	
Winery	500.00	
Distillery	1,000.00	
Wholesale Liquor	62,000.00	
Wholesale Repeal Beer	29,000.00	
Importer	72,250.00	
Beer, Wine, Liquor, Special Events	550.00	
Tavern License	36,475.00	
Performing Arts	650.00	
Limited Winery	110.00	
Racetrack License	100.00	
Optional Premises	175.00	
85% Liquor Licenses from Local Government	1,930,785.12	
GROSS LICENSE FEES		**$ 2,382,100.12**
LESS REFUNDS:		
Liquor, Wine and Spirits Licenses	$ 3,021.25	
Beer Licenses	245.00	
NET LICENSE FEES		**$ 2,378,833.87**
RECEIPTS FROM EXCISE TAX		
3.2% Beer	$ 928,578.77	
Repeal Beer	5,614,544.29	
Wine	2,370,103.39	
Spirituous Liquor	13,051,466.99	
TOTAL EXCISE TAX		**$21,964,693.44**
TOTAL RECEIPTS		**$24,343,527.31**

LIQUOR LICENSES IN FORCE

Type Issued	Fiscal Year 1988
3.2% Beer Retail License	2,219
3.2% Beer Wholesale License	57
3.2% Beer Manufacturer's License	4
3.2% Beer Non-resident Manufacturer's License	17
Retail Liquor Store License	1,257
Liquor Licensed Drug Store License	75
Beer and Wine License	244
Hotel and Restaurant Liquor License	2,590
Hotel and Restaurant with Optional Premises License	17
Club Liquor License	235
Public Transportation Liquor License	682
Manufacturer's License - Brewery	4
Manufacturer's License - Winery	1
Manufacturer's License - Distillery/Rectifier	1
Wholesale Liquor License	58
Wholesale Beer License	54
Importer's License - Malt Liquor	5
Importer's License - Vinous and Spirituous	265
Tavern Liquor License	1,282
Arts Liquor License	17
Racetrack Liquor License	5
Limited Winery License	3
Non-resident Manufacturer's License	75
Optional Premises	2
3.2% Special Events Permit	736
Beer, Wine and Spirituous Special Events Permit	873
TOTAL LICENSES	**10,778**

VIOLATIONS OF THE LIQUOR CODE AND 3.2% BEER ACT

Fiscal Years Ended June 30, 1986 - 1988

Actions	1986	1987	1988[1]
State Administrative Hearings	76	71	2
State Revocations	20	15	1
State Suspensions	35	44	1
State Denials	19	6	0
Court Cases	26	30	2
Local Hearings	15	14	1
TOTAL	**191**	**180**	**7**

[1] The Division's Field Enforcement program was discontinued in Fiscal Year 1987-88. The program has been reinstated for Fiscal Year 1988-89.

LIQUOR TAX COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1988	$21,979,200	$14,506	$21,964,694	- 5.21
1987	23,172,780	1,235	23,171,545	- 2.76
1986	23,832,236	2,183	23,830,052	- 4.06
1985	24,840,964	1,485	24,839,479	- 0.25
1984	24,901,542	---	24,901,542	+ 1.47
1983	24,542,701	1,179	24,541,522	- 3.14
1982	25,341,732	4,723	25,337,009	+ 5.25
1981	24,075,325	1,066	24,074,260	+ 1.96
1980	23,627,205	15,373	23,611,831	- 3.60
1979	24,502,344	8,293	24,494,051	+11.90

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

	Calendar Year				
County	1983	1984	1985	1986	1987
Adams	481	502	513	535	600
Alamosa	49	55	51	50	79
Arapahoe	572	592	628	668	775
Archuleta	44	41	33	35	44
Baca	12	11	10	9	12
Bent	21	20	19	19	21
Boulder	408	433	446	437	614
Chaffee	77	77	81	70	99
Cheyenne	12	17	14	14	15
Clear Creek	64	69	72	73	80
Conejos	30	30	28	29	41
Costilla	26	26	25	25	48
Crowley	7	8	7	8	14
Custer	17	15	20	16	23
Delta	76	76	71	67	87
Denver	1,134	1,191	1,228	1,224	1,578
Dolores	13	15	14	14	28
Douglas	79	73	87	89	113
Eagle	167	167	173	173	235
Elbert	15	15	17	17	20
El Paso	659	702	729	753	799
Fremont	111	119	109	111	126
Garfield	137	146	141	155	195
Gilpin	31	26	33	29	41
Grand	127	131	119	129	147
Gunnison	117	109	110	102	153
Hinsdale	13	15	10	12	18
Huerfano	50	60	56	53	84
Jackson	20	21	20	20	24
Jefferson	649	673	712	717	861
Kiowa	8	8	8	7	6
Kit Carson	29	27	27	29	30
Lake	41	41	43	48	61
La Plata	152	147	156	155	210
Larimer	394	410	410	410	461
Las Animas	82	91	81	73	125
Lincoln	23	21	23	20	24
Logan	53	64	53	56	56
Mesa	233	239	232	226	266
Mineral	14	18	17	16	30

TOTAL NUMBER OF STATE LIQUOR LICENSES ISSUED BY COUNTY

(continued) County	1983	1984	Calendar Year 1985	1986	1987
Moffat	47	52	48	45	69
Montezuma	73	49	77	73	89
Montrose	77	84	83	85	108
Morgan	78	76	79	79	76
Otero	77	68	66	70	103
Ouray	26	29	29	29	47
Park	46	51	45	47	76
Phillips	13	14	15	13	11
Pitkin	139	138	140	145	215
Prowers	51	49	54	57	61
Pueblo	388	400	386	378	586
Rio Blanco	34	36	36	30	44
Rio Grande	48	60	51	46	60
Routt	108	107	108	107	157
Saguache	33	34	32	32	44
San Juan	21	24	22	19	20
San Miguel	39	39	50	44	81
Sedgwick	17	15	14	14	17
Summit	163	165	169	180	248
Teller	62	60	65	58	71
Washington	19	13	15	16	28
Weld	299	308	302	02	429
Yuma	34	34	32	33	39
STATE TOTALS	**8,139** 1/	**8,406** 2/	**8,544** 3/	**8,595** 4/	**10,922** 5/

1/ In addition to this figure, 804 Special Event Liquor Licenses and 660 Special Event 3.2% Beer Licenses were issued in 1983.

2/ In addition to this figure, 946 Special Event Liquor Licenses and 762 Special Event 3.2% Beer Licenses were issued in 1984.

3/ In addition to this figure, 938 Special Event Liquor Licenses and 723 Special Event 3.2% Beer Licenses were issued in 1985.

4/ In addition to this figure, 941 Special Event Liquor Licenses and 809 Special Event 3.2% Beer Licenses were issued in 1986.

5/ In addition to this figure, 873 Special Event Liquor Licenses and 736 Special Event 3.2% Beer Licenses were issued in 1987.

Cigarette & Tobacco Products Tax

Cigarette Tax
Distribution of Net Cigarette Tax Collections
Tobacco Products Tax Collections

CIGARETTE TAX

Fiscal Years Ended June 30, 1979 - 1988

Year	Gross Amount	Wholesaler's Discount	Gross Collections	Refunds	Net Collections
1988 [1]	$64,053,024	$2,562,121	$61,490,903	$703,120	$60,788,783
1987 [1]	67,712,992	2,708,520	65,004,472	710,479	64,293,993
1986 [2]	53,618,277	2,144,731	51,473,546	544,103	50,929,443
1985 [2]	55,019,791	2,200,792	52,818,999	625,113	52,193,886
1984 [3]	49,897,584	1,995,903	47,901,681	355,272	47,546,409
1983 [4]	38,483,972	1,539,359	36,944,613	313,907	36,630,706
1982 [4]	38,964,058	1,558,562	37,405,496	247,297	37,158,199
1981 [4]	38,955,256	1,558,210	37,397,046	287,320	37,109,726
1980 [4]	36,563,723	1,462,549	35,101,174	242,228	34,858,946
1979 [4]	35,359,658	1,414,386	33,945,272	241,498	33,703,774

1/ Tax rate equivalent to 20 cents per pack.
2/ Tax rate equivalent to 15 cents per pack.
3/ Effective November 1, 1983, the tax rate changed from 10 cents per pack to 15 cents per pack.
4/ Tax rate equivalent to 10 cents per pack.

DISTRIBUTION OF NET CIGARETTE TAX COLLECTIONS [1]

Fiscal Years Ended June 30, 1979 - 1988

Year	Cities' and Counties' Shares Percent	Cities' and Counties' Shares Collection	Percentage Change From Prior Year	State's Share	Percentage Change From Prior Year
1988	27	$17,029,504	+ 7.02	$43,758,279	- 9.55
1987	31 [2]	15,913,104	- 4.45	48,380,889	+41.15
1986	31	16,653,701	- 2.02	34,275,742	- 2.62
1985	31	16,996,389	- 3.69	35,197,497	+17.72
1984	31 [3]	17,648,342	- 0.62	29,898,067	+58.42
1983	46	17,757,664	- 1.15	18,873,042	- 1.68
1982	46	17,964,475	+ 1.54	19,193,724	- 1.16
1981	46	17,692,653	+ 4.56	19,417,073	+ 8.25
1980	46	16,921,047	+ 4.45	17,937,900	+ 2.48
1979	46	16,200,081	+ 0.43	17,503,692	-46.30

1/ Based on time of distribution rather than entitlement per statute.
2/ Of first 15 cents only.
3/ 46% from July 1, 1983 to October 31, 1983.

TOBACCO PRODUCTS TAX COLLECTIONS

Fiscal Year Ended June 30, 1988

Year	Gross Collections	Refunds	Net Collections
1988	$3,104,098	$728	$3,103,370

Estate Tax

Estate Tax
Estate, Inheritance & Gift Tax Activity
Estate, Inheritance & Gift Tax Net Collections

ESTATE TAX

The Colorado Inheritance Tax, a tax on the right to receive property by descent or testamentary gift, shall by statute continue in full force and effect until all of the taxes collectible from the estates of decedents dying on or before December 31, 1979, have been collected.

The Colorado Gift Tax, a tax on the gratuitous transfer of property, has been abolished for transfers occurring on or after January 1, 1980. The Colorado Gift Tax shall by statute continue in full force and effect until all of the taxes collectible as a result of transfers of property by gifts occurring on or before December 31, 1979, have been collected.

The Colorado Estate Tax replaces the Inheritance Tax for decedents with a date of death on or after January 1, 1980. The Estate Tax provides for the pickup of the state death tax credit allowable on the United States Estate Tax Return. This credit results in a reduction in the federal tax equal to the amount paid to the state.

If the decedent died during the 1988 calendar year, representatives of the estate would not be required to file a Colorado Estate Tax Return unless the gross estate exceeded $600,000 the figure that triggers the filing requirement for the United States Estate Tax Return. Currently there is an unlimited marital deduction.

ESTATE, INHERITANCE & GIFT TAX ACTIVITY

Fiscal Years Ended June 30, 1987-1988

	1987	1988
Number of Returns and Documents Reviewed and Recorded:		
Estate Tax		
Taxable Returns	771	574
Nontaxable Returns	1,551	1,184
Payment Documents	864	760
Inheritance Tax		
New Returns	85	58
Amended Returns	22	18
Payment Documents	203	123
Number of Statements, Certificates and Receipts Issued:		
Estate Tax	2,417	1,819
Inheritance Tax	125	85
Gift Tax	4	1
Release of Lien Issued:		
Inheritance Tax	176	161
Refunds Issued:		
Estate Tax	149	132
Inheritance Tax	8	8
Gift Tax	0	1

ESTATE, INHERITANCE AND GIFT TAX NET COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Inheritance Tax 1/	Gift Tax	Estate Tax 2/	Total
1988	($ 168,274)	$ 3,657	$13,313,337	$13,148,720
1987	108,744	19,965	18,087,074	18,215,783
1986	146,597	2,784	12,913,863	13,063,244
1985	51,053	1,612	13,787,707	13,840,372
1984	55,120	2,394	10,256,413	10,313,927
1983	251,254	42,556	8,543,908	8,837,718
1982	1,582,657	198,042	10,962,933	12,743,632
1981	2,001,326	431,532	4,978,311	7,411,169
1980	24,089,768	1,047,448	11,213	25,148,429
1979	22,825,793	1,328,928	-0-	24,154,721

1/ Does not include 10% Old Age Pension Inheritance Tax Filing Fee.

2/ Tax effective January 1, 1980.

Income Tax

Individual and Fiduciary Income Tax Rates
1987 Alternative Minimum Tax
Corporation Income Tax
Number of Taxable and Nontaxable Returns
Tax Liability by Type of Return
Surtax and Alternative Minimum Tax
Tax Liability, Credits, Payments & Overpayments
Individual Income Tax - Refunds Issued
Corporate Income Tax - Refunds Issued
Fiduciary Income Tax - Refunds Issued
Individual, Fiduciary and Corporation Income Tax Cash Flow
Returns Filed for Old Age Property Tax and Heat Credits
Wildlife, Domestic Abuse and Olympic Committee Checkoffs Numbers of Returns and Collections

INDIVIDUAL AND FIDUCIARY INCOME TAX RATES

For the years beginning on or after January 1, 1988, the Colorado income tax is equal to 5 percent of federal taxable income with certain Colorado modifications. Modifications added to federal taxable income include federal net operating loss deductions carried over from pre-1987 tax years; certain state and local bond interest; and lump sum distributions from pension or profit-sharing plans. Modifications subtracted from federal taxable income include the Colorado income tax refund declared as income on the federal return; interest earned from the United States government; Colorado net operating loss deductions from pre-1987 tax years; a $20,000 pension or annuity exclusion; and a $2,000 pension exclusion for retired military personnel under age 55.

1987 ALTERNATIVE MINIMUM TAX

The alternative minimum tax is the amount by which 3.75 percent of alternative minimum taxable income (AMTI) (federal AMTI plus state and municipal bond interest) exceeds the Colorado normal tax.

CORPORATION INCOME TAX

Corporations with tax years beginning before July 1, 1986 were taxed at the rate of 5% applied to net income derived from Colorado sources. For tax years beginning on or after July 1, 1986 and before July 1, 1987 the rates are as follows:

Net Income	Tax Rate
First $50,000	5.25%
Next $150,000	5.50%
Balance	6.00%

For tax years beginning on or after July 1, 1987 and before July 1, 1988 the rates are as follows:

Net Income	Tax Rate
First $50,000	5.50%
Balance	6.00%

An alternative tax computation of 1/2 of 1% of gross receipts is available to any corporation (1) whose annual gross sales amount to not more than $100,000 and (2) whose corporation does not own or rent real estate within Colorado.

NUMBER OF TAXABLE AND NONTAXABLE RETURNS [1]

July 1, 1987 through June 30, 1988

Type of Return	Total	Taxable	Nontaxable
Individual [2]	1,554,213	1,250,533	303,680
Corporation	98,234	20,185	78,049
Fiduciary	35,894	11,220	24,674
Partnership [3]	58,663	0	58,663
TOTALS	**1,747,004**	**1,281,938**	**465,066**

1/ Includes amended returns.
2/ Includes returns filed only for property/heat tax refunds.
3/ Partnership income tax returns are information only returns.

TAX LIABILITY BY TYPE OF RETURN [1]

Fiscal Years Ended June 30, 1979-1988

Year	Total	Individual [2]	Corporation	Fiduciary [3]
1988	$1,215,234,363	$1,107,150,475	$ 99,999,562	$ 8,084,326
1987	1,131,121,079	1,002,853,822	122,570,970	5,696,287
1986	1,086,442,764	949,294,383	132,146,314	5,002,067
1985	1,003,088,996	890,586,457	108,564,867	3,937,672
1984	807,134,271	722,124,258	82,118,986	2,891,027
1983	783,233,562	673,164,123	107,405,086	2,664,353
1982	738,567,844	621,357,013	115,205,030	2,005,801
1981	678,343,239	559,801,865	117,100,279	1,441,095
1980	590,197,799	487,903,339	101,169,999	1,124,461
1979	531,912,343	438,508,734	92,413,157	990,452

1/ Excludes assessments. Includes amended and prior year returns.
2/ Includes surtax and alternative minimum tax.
3/ Amount reported for 1979-1980 is after credit for taxes paid to other states (not applicable to corporate returns), investment tax credit, inventory credit, new business facilities credit, and pollution control property tax credit. For 1981 through 1988, the tax liability reported is before credits.

SURTAX AND ALTERNATIVE MINIMUM TAX

Fiscal Years Ended June 30, 1979-1988

Year	Surtax[1]	Alternative Minimum Tax[2]
1988	$ 3,769,909	$ 1,619,904
1987	14,359,209	
1986	14,473,131	
1985	13,445,716	
1984	12,611,792	
1983	12,742,546	
1982	10,306,728	
1981	7,016,033	
1980	3,825,266	
1979	8,084,537	

1/ The surtax on interest and dividend income in excess of $15,000 was repealed by HB 1331, 1987 Session. Surtax amounts recorded during fiscal year 1988 are from delinquent returns or returns filed on extension.

2/ The alternative minimum tax was established by HB 1331, 1987 Session. The tax is the amount by which 3.75 percent of Colorado alternative minimum taxable income (AMTI) (federal AMTI plus state and municipal bond interest) exceeds the Colorado normal tax.

TAX LIABILITY, CREDITS, PAYMENTS AND OVERPAYMENTS [1]

Fiscal Year Ended June 30, 1988

Thousands of Dollars	Individual		Corporation		Fiduciary	
TOTAL TAX LIABILITY						
Normal Tax	$1,101,908		$100,000		$7,937	
Surtax	3,770		0		0	
Alternative Minimum Tax	1,472		0		148	
Interest	3,599		6,661		13	
Penalties	3,103		275		38	
Total Tax Liability		**$1,113,852**		**$106,936**		**$8,136**
LESS CREDITS						
General Tax Credit	$ 43		$ 0		$ 0	
Old Age Property Tax & Heat Credits	14,823		0		0	
Other Credits	*		22		*	
New Business Facilities Credit	*		1,019		*	
Investment Tax Credit	*		6,181		*	
Inventory Tax Credit	*		(153)		*	
Pollution Control Tax Credit	*		1		*	
Commercial Energy Credit	*		138		*	
Impact Assistance Tax Credit	0		(4)		0	
Crop-Livestock Contribution Credit	*		3		*	
104 CR Credits [2]	15,390		0		(357)	
Interest Paid	1,561		3,755		15	
Total Credits		**$ 31,817**		**$ 10,962**		**$ (342)**
Net Tax Liability		**$1,082,035**		**$ 95,974**		**$8,478**
PAYMENTS						
Cash	$141,209		$ 36,908		$6,659	
Shortcheck Chargeback	(648)		(163)		(9)	
Withholding	1,036,800		0		(21)	
Estimates	143,611		102,153		2,241	
Accounts Receivable	7,371		(263)		31	
Total Payments		**$1,328,343**		**$138,635**		**$8,901**
LESS OVERPAYMENTS						
Refunded	$230,184		$ 28,190		$ 423	
Refund Intercepts	1,136		0		0	
Credited to Estimates	17,265		13,044		0	
Check-offs	668		0		0	
Investment Credit Recapture	(2,945)		1,427		0	
Total Overpayments		**$ 246,308**		**$ 42,661**		**$ 423**
Net Tax Liability		**$1,082,035**		**$ 95,974**		**$8,478**

1/ Includes audit adjustments and amended returns. Sum of items may not equal totals due to rounding.

2/ 104 CR Credits include credit for taxes paid to another state, new business facilities credit, residential energy credit, commercial energy credit, investment tax credit, inventory tax credit, employed handicapped credit, general property tax credit, and the crop or livestock contribution credit.

* Included in 104 CR Credits.

INDIVIDUAL INCOME TAX - REFUNDS ISSUED

Fiscal Years Ended June 30, 1979-1988

Year	Number of Returns	Total Refund	Average Refund Per Return
1988	907,661	$231,137,639	$254.65
1987	955,713	260,591,151	272.67
1986	976,530	270,233,983	276.73
1985	998,704	267,270,415	267.62
1984	1,013,408	269,589,644	266.02
1983	1,096,106	281,049,788	256.41
1982	1,132,776	305,830,077 [a]	269.98
1981	1,171,115	307,790,037 [a]	262.82
1980	1,218,753	238,513,991 [a]	195.70
1979	1,017,140	160,295,505 [a]	157.59

a/ Includes food sales tax refunds, property tax and heat credit refunds and income tax refunds.

CORPORATE INCOME TAX - REFUNDS ISSUED

Fiscal Years Ended June 30, 1979-1988

Year	Number of Returns	Total Refund	Average Refund Per Return
1988	3,874	$27,653,439	$7,138.21
1987	4,930	27,585,124	5,595.36
1986	5,752	22,801,519	3,964.10
1985	9,047	44,094,871	4,873.98
1984	11,168	47,626,557	4,264.56
1983	13,800	49,874,549	3,614.10
1982	9,494	37,296,225	3,928.40
1981	7,715	22,167,919	2,873.35
1980	5,480	13,508,888	2,465.13
1979	3,799	6,936,552	1,825.89

FIDUCIARY INCOME TAX - REFUNDS ISSUED

Fiscal Years Ended June 30, 1979-1988

Year	Number of Returns	Total Refund	Average Refund Per Return
1988	744	$405,056	$544.43
1987	559	366,567	655.75
1986	610	315,763	517.64
1985	490	187,562	382.78
1984	517	332,723	643.56
1983	567	446,227	787.00
1982	433	345,801	798.62
1981	419	111,021	264.97
1980	202	57,734	285.81
1979	356	73,665	206.92

INDIVIDUAL, FIDUCIARY AND CORPORATION INCOME TAX CASH FLOW

Fiscal Years Ended June 30, 1980-1988

Millions of Dollars

Year	Income Tax Withholding	Estimated Tax Payments	Cash with Returns	Gross Tax Collections	Income Tax Refunds	Net Tax Collections
INDIVIDUAL INCOME TAX						
1988	$1,101.3	$149.8	$141.2	$1,392.3	$231.1	$1,161.2
1987	1,037.5	132.7	126.2	1,296.4	260.6	1,035.8
1986	1,010.8	106.9	109.0	1,226.7	270.2	956.5
1985	973.0	100.2	102.2	1,175.4	267.3	908.1
1984	868.2	83.3	76.3	1,027.8	269.6	758.2
1983	787.8	78.5	69.1	935.4	281.0	654.4
1982	746.4	62.6	46.3	855.3	305.8	549.5
1981	656.8	53.0	36.3	746.1	307.8	438.3
1980	603.6	53.5	43.4	700.5	238.5	462.0
FIDUCIARY INCOME TAX						
1988	0	$2.0	$6.7	$8.7	$0.4	$8.3
1987	0	1.2	4.4	5.6	0.4	5.2
1986	0	1.3	3.8	5.1	0.3	4.8
1985	0	1.0	3.0	4.0	0.2	3.8
1984	0	0.7	2.4	3.1	0.3	2.8
1983	0	0.7	2.1	2.8	0.4	2.4
1982	0	0.9	1.4	2.3	0.3	2.0
1981	0	0.2	1.2	1.4	0.1	1.3
1980	0	0.1	1.1	1.2	0.1	1.1
CORPORATE INCOME TAX						
1988	0	$129.2	$36.9	$166.1	$27.7	$138.4
1987	0	102.2	44.2	146.4	27.6	118.8
1986	0	95.8	39.1	134.9	22.8	112.1
1985	0	105.6	36.3	141.9	44.1	97.8
1984	0	99.0	33.7	132.7	47.6	85.1
1983	0	74.7	29.0	103.7	49.9	53.8
1982	0	93.8	33.0	126.8	37.3	89.5
1981	0	90.6	33.8	124.4	22.2	102.2
1980	0	94.0	29.0	123.0	13.5	109.5

RETURNS FILED FOR OLD AGE PROPERTY TAX AND HEAT CREDITS

Fiscal Years Ended June 30, 1979-1988

Year	Number of Returns	Amount of Refund or Credit	Average Credit
1988	42,590	$14,823,024	$348
1987	44,197	15,278,364	346
1986	45,017	15,629,231	347
1985	49,008	17,699,622	361
1984	50,583	17,976,907	355
1983	54,464	18,728,749	344
1982	60,487	20,685,027	342
1981	70,954	24,043,404	339
1980	76,364	21,574,900	283
1979	78,535	16,033,210	204

Note: The heat credit was established in the 1980 fiscal year.

WILDLIFE, DOMESTIC ABUSE AND OLYMPIC COMMITTEE CHECKOFFS NUMBER OF RETURNS AND COLLECTIONS 1/

Fiscal Years Ended June 30, 1979-1988

Year	Wildlife Returns	Wildlife Collections	Domestic Abuse 2/ Returns	Domestic Abuse 2/ Collections	Olympic Committee 2/ 3/ Returns	Olympic Committee 2/ 3/ Collections
1988	54,607	$371,782	38,510	$261,077	1,266	$ 35,486
1987	55,545	406,464	34,317	221,788	23,150	61,643
1986	56,194	372,660	35,145	218,757	24,709	161,292
1985	61,553	397,533	38,639	231,316	27,178	117,627
1984	83,712	458,758	44,838	215,361	40,382	180,886
1983	103,827	552,449				
1982	126,881	691,946				
1981	142,495	705,570				
1980	131,127	647,208				
1979	119,627	506,082				

1/ Revised to reflect adjustments and transfers.
2/ Checkoff effective for calendar year 1983 returns.
3/ The Olympic Committee checkoff was not in effect for the 1987 tax year.

Lottery

Colorado Lottery
Fiscal Year 1988 Lottery Distributions by Fund
Lottery Sales

COLORADO LOTTERY

Fiscal Year 1987-88 marked the fifth year of operation for the Colorado Lottery. Ticket sales totaled $90.9 million.

The most significant advancement for the Lottery occurred on April 29, 1988 when the Colorado General Assembly passed a bill authorizing funding of a Lotto game. This action will make it possible for the Colorado Lottery to increase its earning potential and return additional money to the state.

On September 1, 1988, as required by statute, the Colorado Lottery Commission authorized transfer of $33 million to the state. The Conservation Trust Fund received $13.2 million, the Colorado Division of Parks and Outdoor Recreation received $3.3 million and the state Capital Construction Fund received $16.5 million.

FISCAL YEAR 1988 LOTTERY DISTRIBUTIONS BY FUND

	Millions of Dollars	
State Construction Fund		$ 16.5
State Parks and Outdoor Recreation		3.3
Conservation Trust Fund		
Counties	2.9	
Cities and Towns	9.0	
Special Districts	1.3	13.2
TOTAL DISTRIBUTION		**$ 33.0**

LOTTERY SALES

Sales in Millions of Dollars	$ Sales By Game	Cumulative Fiscal Year Total Sales All Games	Days In Game	Cumulative Fiscal Year Total Days All Games	Average Daily Sales Rate By Game	Cumulative Fiscal Year Average Daily Sales All Games
Fiscal Year Ending June 30, 1988						
Game 29 (7/1-7/26/87)	$ 6.11	$ 6.11	26	26	$ 0.24	$ 0.24
Game 30 (7/27-9/27/87)	17.32	23.43	63	89	0.27	0.26
Game 31 (9/28-11/29/87)	8.20	31.63	63	***	0.13	***
Game 32 (9/28-11/29/87)	9.83	41.46	63	152	0.16	0.27
Game 33 (11/30/87-1/31/88)	8.69	50.15	63	***	0.14	***
Game 34 (11/30/87-1/31/88)	6.41	56.56	63	215	0.10	0.26
Game 35 (2/1-4/3/88)	7.41	63.97	63	***	0.12	***
Game 36 (2/1-4/3/88)	8.90	72.87	63	278	0.14	0.26
Game 37 (4/4-6/5/88)	5.70	78.57	63	***	0.09	***
Game 38 (4/4-6/5/88)	7.88	86.45	63	341	0.13	0.25
Game 39 (6/6-6/30/88)	2.30	88.75	25	***	0.09	***
Game 40 (6/6-6/30/88)	2.23	90.98	25	366	0.09	0.25

***Because of overlapping games, the number of days per game does not equal 366 days. The Cumulative Fiscal Year Total Days for all Games and the Cumulative Fiscal Year Average Daily Sales for All Games have been adjusted to reflect net year-to-date activity.

Mileage & Fuel Tax

Gross Fuel Gallons, Gallons Exempted and Net Gallons Taxed

Motor and Special Fuel Tax Refund by Use

Total Gross Gasoline, Gasohol, & Special Fuel Gallonage

Gross Gasoline Gallonage

Gross Special Fuel Gallonage

Gross Gasohol Gallonage

Special Fuel, Motor Fuel & Gasohol Gross Collections

Gross Ton Mile Tax Collections

Port of Entry Truck Activities

Port of Entry Trucks Cleared and Weighed by Port

GROSS FUEL GALLONS, GALLONS EXEMPTED AND NET GALLONS TAXED

Fiscal Years Ended June 30, 1987 - 1988

Thousands of Gallons	1987	1988	Increase (Decrease) 1988 over 1987	Percent Change 1988 over 1987
GALLONAGE RECEIVED				
Gross from Gasoline and Gasohol	1,616,505	1,571,679	(44,826)	- 2.8%
Gross from Special Fuel	185,855	188,756	2,901	+ 1.6
Total Gross	1,802,360	1,760,435	(41,925)	- 2.3
LESS:				
2% Allowance for Gasoline and Gasohol	31,190	30,491	(699)	- 2.2
1/2% Allowance for Gasoline and Gasohol	7,641	7,470	(171)	- 2.2
1% Allowance for Special Fuel	1,858	1,888	30	+ 1.6
Total Allowance	40,689	39,849	(840)	- 2.1
NET GALLONAGE RECEIVED	**1,761,671**	**1,720,586**	**(41,085)**	**- 2.3**
LESS: GALLONAGE EXEMPTED				
Sales to U.S. Government	3,570	5,498	1,928	+ 54.0
Exports	28,489	16,206	(12,283)	- 43.1
Miscellaneous Credits	421	366	(55)	- 13.1
State of Colorado	24,498	25,057	559	+ 2.3
TOTAL EXEMPTED	**56,978**	**47,127**	**(9,851)**	**- 17.3**
TOTAL GALLONAGE TAXED	**1,704,693**	**1,673,459**	**(31,234)**	**- 1.8%**

MOTOR AND SPECIAL FUEL TAX REFUND BY USE

Fiscal Years Ended June 30, 1987 - 1988

Use	1987	1988	Percent Change 1988 over 1987
Agriculture	$2,747,970	$2,785,345	+ 1.4%
Cities and Towns	96,422	91,970	- 4.6
Construction	89,535	109,801	+ 22.6
Counties	26,868	32,796	+ 22.1
Federal Government	0	0	--
Fire Protection District	4,550	4,665	+ 2.5
Industry	231,081	265,740	+ 15.0
Irrigation Districts	2,080	2,720	+ 30.8
Motor Boats	15,665	20,425	+ 30.4
Recreation Districts	5,972	0	- 100.0
School Districts	106,028	95,251	- 10.2
Soil Conservation Districts	67	84	+ 25.4
Special Districts	15,661	14,897	- 4.9
Water Conservation Districts	2,980	2,587	- 13.2
Others	684,500	499,690	- 27.0
Political Subdivisions	2,110	6,826	+ 223.5
Total Refunds for Motor Fuel	**$4,031,489**	**$3,932,797**	**- 2.4**
Special Fuel	**$225,105**	**$ 230,684**	**+ 2.5**
Total Refunds for Motor and Special Fuel	**$4,256,594**	**$4,163,481**	**- 2.2%**

TOTAL GROSS GASOLINE, GASOHOL, & SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1983-84	1984-85	1985-86	1986-87	1987-88	Percentage Change From Prior Year
July	150,647,398	163,107,613	168,139,724	161,116,176	160,324,628	- 0.5%
August	171,343,360	168,358,014	170,667,585	182,184,013	164,557,603	- 9.7
September	153,919,536	148,066,093	147,085,967	156,935,305	152,150,357	- 3.0
October	149,725,942	148,849,940	149,203,181	157,328,115	146,894,104	- 6.6
November	132,497,438	140,585,605	134,719,211	139,237,380	132,344,780	- 5.0
December	148,650,843	141,153,966	141,951,839	150,287,783	155,297,796	+ 3.3
January	135,065,945	130,890,954	143,935,029	136,906,007	132,232,649	- 3.4
February	126,031,369	122,382,658	128,890,050	119,085,155	126,801,608	+ 6.5
March	142,636,500	145,148,940	155,199,889	148,230,904	143,875,091	- 2.9
April	134,651,396	139,042,768	143,649,944	141,533,111	142,276,621	+ 0.5
May	150,347,102	146,617,498	153,418,955	146,321,719	143,568,668	- 1.9
June	156,415,207	153,964,141	174,123,010	163,194,282	160,111,311	- 1.9
TOTALS	**1,751,932,036**	**1,748,168,190**	**1,810,984,384**	**1,802,359,950**	**1,760,435,216**	
Percentage change from prior year		- 0.2%	+ 3.6%	- 0.5%	- 2.3%	

1/ This report represents liability for gasoline, gasohol, and special fuel received by motor fuel distributors from July through June.

GROSS GASOLINE GALLONAGE 1/

Fiscal Year	1983-84	1984-85	1985-86	1986-87	1987-88	Percentage Change From Prior Year
July	130,809,200	131,123,174	137,831,134	143,331,044	138,905,849	- 3.1%
August	140,274,185	138,993,805	137,402,876	164,939,420	146,018,416	- 11.5
September	125,745,498	117,516,586	116,176,948	136,965,803	130,163,096	- 5.0
October	116,279,156	113,874,399	113,302,860	138,460,769	127,990,890	- 7.6
November	105,764,187	101,951,524	99,249,635	125,465,669	115,579,750	- 7.9
December	115,854,092	102,085,313	103,539,192	133,180,781*	134,874,253	+ 1.3
January	109,960,818	93,735,102	113,454,385	124,154,737*	115,086,663	- 6.3
February	99,094,505	88,023,265	103,209,414	106,704,586*	109,913,132	+ 3.0
March	110,006,247	104,640,223	125,403,164	131,800,108*	119,727,762	- 9.2
April	104,180,856	99,897,699	118,617,905	126,926,766*	122,131,281	- 3.8
May	115,500,082	103,242,721	128,838,451	131,848,879*	123,590,028	- 6.3
June	119,905,586	110,686,625	149,115,231	144,530,400*	135,281,767	- 6.4
TOTALS	**1,393,374,412**	**1,305,770,436**	**1,446,141,195**	**1,608,308,962**	**1,519,262,888**	
Percentage change from prior year		- 6.3%	+ 10.7%	+ 11.2%	- 5.5%	

1/ This report represents liability for gasoline received by motor fuel distributors from July through June.
* Includes Gasohol

GROSS SPECIAL FUEL GALLONAGE 1/

Fiscal Year	1983-84	1984-85	1985-86	1986-87	1987-88	Percentage Change From Prior Year
July	15,853,319	17,628,430	17,971,485	14,765,615	15,891,508	+ 7.6%
August	17,822,134	18,469,849	18,846,413	15,940,407	15,475,424	- 2.9
September	19,512,755	19,742,182	18,988,979	18,495,083	18,493,267	0.0
October	20,707,666	17,430,779	16,471,913	16,469,272	16,141,095	- 2.0
November	14,908,199	17,790,401	15,616,934	13,771,710	13,716,960	- 0.4
December	19,042,982	17,255,034	19,155,558	17,107,011	17,257,429	+ 0.9
January	12,370,491	12,840,837	15,160,425	12,751,270	12,583,290	- 1.3
February	16,431,151	15,327,364	14,451,665	12,380,569	12,257,196	- 1.0
March	16,735,145	17,696,795	17,887,105	16,430,795	18,366,654	+ 11.8
April	16,490,210	15,688,301	15,108,375	14,606,345	13,402,499	- 8.2
May	17,951,654	15,473,463	16,147,995	14,472,840	14,319,282	- 1.0
June	19,712,894	20,573,693	19,555,344	18,663,881	20,851,836	+ 11.7
TOTALS	**207,538,600**	**205,917,128**	**205,362,191**	**185,854,798**	**188,756,440**	
Percentage change from prior year		- 0.8%	- 0.3%	- 9.5%	+ 1.6%	

1/ This report represents liability for special fuel received by motor fuel distributors from July through June.

GROSS GASOHOL GALLONAGE 1/

Fiscal Year	1983-84	1984-85	1985-86	1986-87	1987-88	Percentage Change From Prior Year
July	3,984,879	14,356,009	12,337,105	3,019,517	5,527,271	+ 83.0%
August	13,247,041	10,894,360	14,418,296	1,304,187	3,063,763	±134.9
September	8,661,283	10,807,325	11,920,040	1,474,419	3,493,994	+137.0
October	12,739,120	17,544,762	19,428,408	2 398,074	2,762,119	+ 15.2
November	11,825,052	20,843,680	19,852,642	*	3,048,070	--
December	13,753,769	21,813,619	19,257,089	*	3,166,114	--
January	12,734,636	24,315,015	15,320,218	*	4,562,696	--
February	10,505,713	19,032,029	11,228,971	*	4,631,279	--
March	15,895,108	22,811,922	11,909,620	*	5,780,675	--
April	13,980,330	23,456,768	9,923,664	*	6,742,841	--
May	16,895,366	27,901,314	8,432,509	*	5,659,358	--
June	16,796,727	22,703,823	5,452,435	*	3,977,708	--
TOTALS	**151,019,024**	**236,480,626**	**159,480,997**	**8,196,197**	**52,415,888**	
Percentage change from prior year		+ 32.6%	- 94.9%			

1/ This report represents liability for gasohol received by motor fuel distributors from July through June.
* Included in the Gasoline Gallonage

SPECIAL FUEL, MOTOR FUEL & GASOHOL GROSS COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Motor Fuel	Special Fuel	Gasohol	Total
1988	$259,063,203	$38,423,220	$ 8,708,213	$306,194,636
1987	258,384,145	36,472,529	617,043	295,473,717
1986	158,447,401	26,245,182	12,931,452	197,624,035
1985	147,682,768	26,394,120	15,778,267	189,855,155
1984	158,170,339	25,276,091	8,535,208	191,981,638
1983	127,970,629	16,692,415	1,288,497	145,951,541
1982	123,802,158	16,852,916	866,904	141,521,978
1981	98,147,533	13,154,447	203,928	111,505,908
1980	104,060,203	12,033,026	294,264	116,387,493
1979	107,989,133	9,796,842	NA	117,785,975

GROSS TON MILE TAX COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1988	$32,380,183	$1,393,834	$30,986,349	- 2.4%
1987	32,729,137	979,881	31,749,256	+ 5.8%
1986	30,806,427	791,644	30,014,783	- 0.7%
1985	30,808,000	594,066	30,213,934	+ 5.8%
1984	29,065,643	512,957	28,552,686	+20.4%
1983	24,167,603	455,756	23,711,847	- 2.5%
1982	24,768,608	457,727	24,310,881	- 1.1%
1981	24,953,232	367,609	24,585,623	+ 7.1%
1980	23,144,677	179,452	22,965,225	+ 5.4%
1979	21,865,055	75,469	21,789,586	+ 7.1%

PORT OF ENTRY TRUCK ACTIVITIES

Fiscal Years Ended June 30, 1986-1988

	1986	1987 1/	1988
Number of Trucks Cleared	3,853,744	3,900,904	4,166,958
Number of Trucks Weighed	2,755,351	3,213,253	3,236,202
Special Fuel Permits	89,237	77,691	72,918
Agricultural Licenses	3,822	2,655	2,219
Number of Health and Brand Inspections	55,891	67,124	62,758
Agricultural Inspection Certificates	21,716	28,009	31,640

1/ By August 1986, 4 additional mobile units were opened.

PORT OF ENTRY
TRUCKS CLEARED AND WEIGHED BY PORT

Fiscal Year Ended June 30, 1988

Port	Cleared	Weighed
Cortez	164,665	126,584
Dumont	377,076	306,925
Fort Collins	676,078	296,252
Fort Garland	76,829	59,381
Fort Morgan	399,059	331,376
Lamar	330,885	302,237
Limon	540,354	504,192
Loma	238,803	228,422
Monument	722,403	654,761
Platteville	224,911	130,030
Trinidad	240,426	220,302
Mobile Units	175,469	75,740
TOTAL	**4,166,958**	**3,236,202**

Motor Vehicle

Traffic Records Activity
Dealer Licensing Activity
Titles Activity
Motor Vehicle Emissions Program
Driver Control Activity
Driver's License Activity
License Fees and Ownership Tax Collected

TRAFFIC RECORDS ACTIVITY

	Fiscal Year Ending June 30, 1988
Number of Penalty Assessments	145,086
Penalty Assessment Collections	$4,488,428

DEALER LICENSING ACTIVITY

	Fiscal Year Ending June 30, 1988
Licenses Processed	20,877

TITLES ACTIVITY

	Fiscal Year Ending June 30, 1988
Title Applications Received	1,081,762
Title Revenues	$3,387,661

MOTOR VEHICLE EMISSIONS PROGRAM

	Fiscal Year Ending June 30, 1988
LICENSE AND CERTIFICATES: 1/	
Stations Licensed	373
Stations Renewed	859
Mechanics Licensed	2,241
Mechanics Renewed	1,661
Vehicle Inspection Report Issued	2 449,944
COLLECTIONS:	
From Stations Licenses	$ 14,475
From Stations Renewals	11,900
From Mechanics Licenses	22,410
From Mechanics Renewals	8,305
TOTAL COLLECTIONS	**$ 57,090**

1/ Note: Certificates are no longer sold. The $1.50 fee formerly charged for certificates is now included in the registration fee at time of registration renewal.

DRIVER CONTROL ACTIVITY

Fiscal Year Ending June 30, 1988

RESTRAINT ACTIONS

SUSPENSIONS:	
Financial Responsibility	5,017
Point System	13,116
Driving Under Influence	1,464
All Other	15,756
Total Suspensions	**35,353**
REVOCATIONS:	
Driving Under Influence	1,738
Express Consent (formerly Implied Consent)	12,970
All Other	6,178
Total Revocations	**20,886**
DENIALS:	
Point System	5,795
Driving Under Influence	14,216
Express Consent (formerly Implied Consent)	7,479
All Other	5,061
Total Denials	**32,551**
CANCELLATION & DENIALS:	
Failed License Exam	653
Applied for License Under Restraint	615
All Other	199
Total Cancellation & Denials	**1,467**
CANCELLATIONS:	
Default Infactions	429
All Other	1,906
Total Cancellations	**2,335**
TOTAL RESTRAINT ACTIONS	**92,592**
LICENSE REINSTATEMENTS	**52,074**
FINANCIAL RESPONSIBILITY REPORTS RECEIVED	**76,929**

DRIVER'S LICENSE ACTIVITY

Fiscal Year Ending June 30, 1988

	State Offices	County Offices	All Offices
TYPE OF LICENSE ISSUED:			
Adult Licenses	578,587	4,739	583,326
Provisional Licenses	46,805	408	47,213
Minor Licenses	3,241	20	3,261
Motorcycle Only Licenses	160	0	160
School Bus Licenses	2,154	59	2,213
Total Licenses Issued	**630,947**	**5,226**	**636,173**
TYPE OF PERMIT ISSUED:			
Adult Instruction Permits	22,182	20	22,202
Provisional Instruction Permits	6,142	19	6,161
Minor Instruction Permits	43,965	364	44,329
Motorcycle Instruction Permits	5,678	15	5,693
Total Permits Issued	**77,967**	**418**	**78,385**
TOTAL LICENSES & PERMITS ISSUED	**708,914**	**5,644**	**714,558**
ENDORSEMENTS & MISCELLANEOUS:			
Motorcycle Endorsements	8,338	62	8,400
Colorado I.D. Cards	72,969	62	73,031
Change of Name and/or Address	187,682	883	188,565
EXAMINATIONS:			
Written Tests Passed	260,415	1,507	261,922
Written Tests Failed	65,520	511	66,031
Total Written Tests	325,935	2,018	327,953
Driving Tests Passed	112,066	669	112,735
Driving Tests Failed	23,434	20	23,454
Total Driving Tests	135,500	689	136,189
Vision Referrals	1,780	25	1,805
Physical Referrals	893	9	902
Oral Examinations	4,694	1	4,695
SPECIAL RE-EXAM	**2,422**	**11**	**2,433**
REISSUES	**137,176**	**604**	**137,780**
MOTOR VOTER REGISTRATIONS	**178,729**	**495**	**179,224**
MOTOR VEHICLE DEALER SALESMAN TESTS	**5,914**	**2**	**5,916**

LICENSE FEES AND OWNERSHIP TAX COLLECTED

Calendar Year 1987

County	License Fees	Ownership Tax
Adams	$ 3,992,388	$ 10,950,582
Alamosa	190,528	418,850
Arapahoe	4,384,935	20,331,389
Archuleta	89,865	236,174
Baca	114,091	200,931
Bent	80,320	183,293
Boulder	2,577,027	9,949,740
Chaffee	221,818	485,573
Cheyenne	60,338	148,301
Clear Creek	149,214	467,138
Conejos	115,427	183,181
Costilla	52,404	109,467
Crowley	49,534	107,804
Custer	42,462	119,600
Delta	391,360	727,843
Denver	5,381,033	21,744,127
Dolores	34,585	59,815
Douglas	727,183	3,509,477
Eagle	316,070	1,220,826
Elbert	195,135	481,553
El Paso	4,379,821	14,507,566
Fremont	465,566	1,038,819
Garfield	453,566	1,328,911
Gilpin	69,853	189,830
Grand	212,821	637,893
Gunnison	158,719	388,762
Hinsdale	15,985	34,628
Huerfano	94,179	184,734
Jackson	47,660	108,908
Jefferson	5,906,884	21,341,153
Kiowa	56,191	116,190
Kit Carson	195,913	362,144
Lake	104,257	232,151
La Plata	453,827	1,217,701
Larimer	335,874	1,197,922
Las Animas	$ 190,528	$ 430,583
Lincoln	112,901	216,030
Logan	333,878	709,313
Mesa	1,326,615	3,290,900
Mineral	17,103	41,384
Moffat	206,353	556,728
Montezuma	314,345	738,715
Montrose	429,614	916,824
Morgan	405,717	820,537
Otero	304,673	606,961
Ouray	49,501	161,990
Park	174,475	503,302
Phillips	110,196	224,415
Pitkin	217,927	908,101
Prowers	231,151	480,201
Pueblo	1,560,024	3,805,685
Rio Blanco	125,558	408,434
Rio Grande	220,332	465,202
Routt	261,911	826,291
Saguache	89,777	166,004
San Juan	15,814	37,319
San Miguel	61,165	173,492
Sedgwick	65,299	124,789
Summit	229,577	907,066
Teller	229,397	661,523
Washington	139,556	238,686
Weld	2,050,124	5,293,477
Yuma	223,679	418,315
STATE TOTAL	**$41,814,023**	**$138,655,243**

Sales, Use and Tourism Promotion Tax

Sales and Use Tax
Sales Tax Collections
Use Tax Collections
Consumer & Retailer Use Tax Gross Collections
Retail Trade Sales by Business Class by County
Retail Sales by County
Number of Returns, Sales by Type of Sales, & Sales Tax by County
Number of Returns, Retail Sales and Net Tax Collected by Business Class
Gross Sales, Retail Sales and Net Tax Collected for Selected Cities by County
Tourism Promotion Tax by County
Tourism Promotion Tax by Industry
Summary of Local Sales Tax Rates Number of Tax Jurisdictions by Tax Rate
City Sales Taxes Not Collected by the State
City Sales Tax Collected by the State
City Sales Tax Distribution Amounts
County Sales Tax Collected by State
County Sales Tax Distribution Amounts

SALES AND USE TAX

DEFINITION OF TERMS:

Gross Sales:	Total receipts for all sales and services, both taxable and nontaxable, from Colorado retail sales tax returns.
Wholesale Sales:	Sales to other licensed dealers for purpose of resale.
Retail Sales:	Gross sales less wholesale sales.
Total Deductions:	Sales for services and tangible personal property which are not subject to tax. The following, while not all inclusive, represent major nontaxable items: wholesale sales; interstate commerce sales; sales to government, religious or charitable institutions; admissions; lodgings over 30 days; gasoline; cigarettes; food for off premises consumption; prescription drugs and prosthetic devices; certain machinery and machine tools; certain livestock and feed for livestock; seeds; newspapers; and fuel used in residences for light, heat and power.
Net Taxable Sales:	Gross sales less total deductions.
Filing Requirements:	Returns are due monthly if sales tax liability is $300 or more per month. If sales tax liability is under $300 a month, returns are due quarterly. Wholesale businesses only file annual returns.

SALES TAX COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1988	$666,637,924	$3,191,709	$663,446,215	+ 2.34
1987	652,488,835	4,181,953	648,306,882	- 2.10
1986	665,747,684	3,510,443	662,237,241	- 0.31
1985	666,820,622	2,505,452	664,315,170	+ 8.50
1984	614,845,296	2,579,403	612,265,893	+11.97
1983	549,654,703	2,837,538	546,817,165	+ 1.46
1982	541,239,663	2,276,913	538,962,750	+13.11
1981	480,383,848	3,900,488	476,483,360	- 1.97
1980	492,712,419	6,671,427	486,040,992	+ 5.41
1979	465,204,531	4,122,276	461,082,255	+18.85

USE TAX COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Gross Collections	Refunds	Net Collections	Percentage Change From Prior Year
1988	$59,898,358	$ 627,715	$59,270,644	-13.83
1987	69,369,149	588,423	68,780,726	- 5.34
1986	73,428,515	769,055	72,659,460	+ 0.04
1985	73,834,329	1,201,940	72,632,390	+ 7.87
1984	68,144,673	810,061	67,334,613	- 0.22
1983	67,922,920	440,049	67,482,870	- 7.70
1982	73,340,359	225,781	73,114,578	+36.92
1981	54,235,275	837,643	53,397,632	+ 3.99
1980	52,167,904	818,536	51,349,367	+ 8.32
1979	47,595,445	188,988	47,406,457	+24.91

CONSUMER & RETAILER USE TAX GROSS COLLECTIONS

Fiscal Years Ended June 30, 1979 - 1988

Year	Consumer Use Tax	Retailer Use Tax
1988	$44,669,241	$15,229,117
1987	54,522,704	14,846,445
1986	55,785,531	17,642,983
1985	54,722,228	19,112,101
1984	52,645,586	15,499,087
1983	52,960,479	14,962,441
1982	54,831,291	18,509,068
1981	38,602,788	15,632,487
1980	38,365,547	13,802,357
1979	34,823,401	12,772,044

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1988

Thousands of Dollars

County	Agriculture, Forestry & Fisheries	Mining	Contract Construction	Manu-facturing	Transportation, Communication, Electric, Gas, & Sanitary Services	Wholesale Trade	Building Materials & Farm Equipment	General Merchandise	Food Stores
Adams	$12,195	$15,845	$83,123	$201,695	$303,181	$222,591	$139,650	$135,578	$428,726
Alamosa	42	0	3,039	740	10,105	8,924	6,608	19,284	22,250
Arapahoe	18,301	9,076	39,990	137,575	259,061	168,165	202,425	473,791	597,403
Archuleta	0	54	782	731	7,349	2,874	6,246	876	9,465
Baca	1,103	0	507	199	2,631	1,358	2,946	1,566	5,048
Bent	94	0	55	96	4,022	712	400	267	4,485
Boulder	15,412	3,347	70,808	315,147	176,096	71,475	100,444	153,591	323,862
Chaffee	200	2,077	1,544	4,080	12,507	3,725	5,649	11,431	20,955
Cheyenne	292	0	0	77	1,723	6,080	1,274	48	506
Clear Creek	55	3	20	3,108	12,529	58	4,112	519	9,806
Conejos	24	22	133	404	3,658	2,755	1,919	8	6,429
Costilla	118	6	201	20	1,082	2	398	112	1,364
Crowley	60	0	52	100	2,024	24	1,126	11	2,832
Custer	0	0	244	70	4,492	5	521	195	1,740
Delta	1,330	3	2,552	6,436	31,060	6,051	10,194	6,595	24,455
Denver	7,043	19,908	116,958	513,320	744,926	1,074,503	327,847	288,993	588,004
Dolores	0	227	0	442	357	508	1,341	43	854
Douglas	2,563	1	10,141	17,151	30,598	13,065	25,225	10,670	56,544
Eagle	834	0	10,957	8,438	31,611	7,459	19,650	6,210	42,026
Elbert	26	0	1,796	287	2,881	259	780	48	4,126
El Paso	10,103	2,380	66,886	134,678	266,631	144,045	169,388	325,765	491,050
Fremont	403	49	4,969	9,942	21,593	3,875	10,906	19,539	35,604
Garfield	1,986	591	18,496	10,143	39,284	20,814	18,518	19,295	46,394
Gilpin	0	0	12	99	1,196	27	208	69	1,413
Grand	135	0	2,107	5,053	15,981	460	6,502	1,333	17,708
Gunnison	189	337	1,190	3,040	11,586	5,270	9,070	3,061	18,865
Hinsdale	24	0	39	1	6,751	1	671	90	966
Huerfano	273	373	878	1,186	4,591	2,507	662	244	7,274
Jackson	0	0	220	143	2,535	1,473	1,826	87	3,036
Jefferson	15,664	10,918	50,696	107,570	365,715	116,001	142,158	445,632	724,250
Kiowa	497	0	3	455	436	3	405	143	803
Kit Carson	646	0	1,162	2,524	4,467	8,997	8,346	3,446	8,183
Lake	0	0	489	614	8,242	84	1,495	779	7,247
La Plata	571	414	5,988	7,029	46,299	10,154	16,488	12,501	53,059
Larimer	7,506	4,515	44,001	99,954	106,769	42,538	87,563	118,509	208,812
Las Animas	346	691	230	2,197	14,790	7,972	3,564	8,061	16,775
Lincoln	163	0	1,311	2,245	19,423	6,059	3,042	432	5,004
Logan	496	2,318	4,658	5,193	15,837	11,809	6,313	19,117	18,209
Mesa	1,292	6,483	27,097	21,160	81,467	69,461	35,950	64,378	122,704
Mineral	0	0	0	284	162	3	884	48	624
Moffat	549	40	2,039	5,689	10,990	12,848	3,075	8,994	20,689
Montezuma	754	2,994	3,634	3,079	14,411	4,129	6,866	15,885	28,829
Montrose	873	1,405	2,917	6,877	13,708	20,611	16,743	17,718	35,268
Morgan	1,681	3,663	7,447	10,620	17,796	14,399	7,438	8,730	25,633
Otero	3,576	0	2,276	6,306	21,621	9,666	10,433	12,917	23,382
Ouray	1	0	153	538	1,505	26	1,010	316	1,755
Park	98	173	684	598	3,070	762	4,041	235	2,960
Phillips	383	0	618	467	18,613	1,688	6,643	257	1,511
Pitkin	597	1,452	5,604	7,341	26,677	8,983	6,306	2,264	27,439
Prowers	48	5,675	2,388	59,990	8,633	5,754	8,745	14,907	17,029
Pueblo	3,067	265	16,297	263,447	106,382	60,196	38,877	103,591	174,969
Rio Blanco	0	1,225	2,543	2,856	10,599	4,671	3,870	586	8,981
Rio Grande	40	0	1,908	5,514	16,904	5,074	8,102	2,103	17,584
Routt	2,119	23,142	9,013	2,623	16,445	8,614	8,189	2,723	26,986
Saguache	13	0	245	29	3,201	19	649	21	3,986
San Juan	0	213	9	615	7,446	9	109	158	878
San Miguel	9	0	1,637	2,200	2,453	16	2,327	559	4,633
Sedgwick	0	0	352	2,445	2,593	1,059	5,047	441	3,738
Summit	600	0	7,369	3,130	32,578	1,937	6,935	14,536	33,933
Teller	94	0	813	716	10,136	197	6,725	3,220	13,424
Washington	2	0	497	163	18,615	313	3,228	384	4,513
Weld	9,754	21,731	21,776	58,923	107,516	64,632	54,743	73,144	118,994
Yuma	2,398	102	3,194	12,259	6,137	616	10,904	2,816	8,987
Out of State	307	7,925	12,399	256,099	102,766	127,193	21,987	145,161	41,827
State Totals	**$126,949**	**$149,643**	**$679,146**	**$2,336,150**	**$3,256,443**	**$2,395,556**	**$1,627,706**	**$2,584,133**	**$4,586,788**

Note: Sum of items may not equal totals because of rounding.

RETAIL SALES BY BUSINESS CLASS BY COUNTY

Fiscal Year Ended June 30, 1988

Auto Dealers & Service Stations	Apparel & Accessory Stores	Furniture & Home Furnishings Stores	Eating & Drinking Places	Misc. Retail Stores	Finance, Insurance & Real Estate	Hotels & Other Lodging Places	Services Other Than Lodging	Government Facilities	Nonclassifiable Establishments	Total Retail Sales	County
$713,414	$65,316	$73,021	$150,301	$380,042	$4,191	$23,036	$197,810	$1,088	$104	$3,150,907	Adams
29,301	3,022	3,165	7,961	13,264	71	4,343	5,663	0	0	137,782	Alamosa
1,076,042	151,034	226,516	295,034	745,084	71,609	40,699	506,885	28	0	5,018,718	Arapahoe
2,414	673	893	3,789	5,964	66	3,538	1,507	0	0	47,223	Archuleta
8,721	254	91	876	6,363	14	250	2,058	646	0	34,631	Baca
6,188	259	2	560	1,756	14	578	298	0	0	19,786	Bent
364,952	67,6[illegible]	54,923	202,550	368,941	2,326	25,517	197,697	428	0	2,515,404	Boulder
19,146	1,0[illegible]4	1,449	10,199	8,993	174	4,690	7,378	7	0	115,278	Chaffee
3,461	58	23	745	3,141	7	353	2,835	0	0	20,623	Cheyenne
4,667	922	544	7,587	11,458	53	1,772	5,949	5	0	63,167	Clear Creek
3,737	22	29	933	5,098	1	625	736	0	0	26,533	Conejos
1,785	6	0	531	2,731	0	252	237	0	0	8,845	Costilla
2,044	114	37	360	980	2	0	689	0	0	10,455	Crowley
766	0	0	318	1,568	783	346	224	14	0	11,286	Custer
20,019	1,731	2,475	5,711	18,382	247	1,157	4,889	0	0	143,287	Delta
588,897	166,676	332,622	484,829	1,138,244	55,195	197,710	968,239	4,281	0	7,618,195	Denver
1,421	0	0	378	1,638	0	50	475	0	0	7,734	Dolores
37,257	1,158	10,491	20,496	40,891	514	1,078	31,397	121	0	309,361	Douglas
16,416	20,685	8,638	57,592	76,733	18,270	60,127	22,875	56	0	408,577	Eagle
2,452	9	156	1,749	4,724	1	17	1,321	3	0	20,635	Elbert
594,083	92,570	115,575	291,521	498,692	20,127	84,908	330,002	6,604	130	3,645,138	El Paso
27,985	2,752	3,300	12,641	20,348	216	4,635	8,481	32	0	187,270	Fremont
64,697	7,617	7,674	23,787	41,050	397	15,722	54,817	33	0	391,315	Garfield
298	124	84	2,343	3,447	102	119	550	0	0	10,091	Gilpin
11,142	1,428	737	15,080	15,619	8,798	10,521	8,329	4	0	120,937	Grand
7,854	1,790	1,482	13,184	17,671	3,959	10,539	9,391	2,528	10	121,016	Gunnison
722	0	47	494	1,461	48	1,067	33	1	0	12,416	Hinsdale
5,984	252	347	2,251	3,929	131	952	844	0	0	32,678	Huerfano
2,376	53	62	862	2,046	0	335	2,138	4	0	17,196	Jackson
787,724	169,222	117,610	296,894	589,440	25,603	41,954	379,307	864	0	4,387,222	Jefferson
4,825	0	3	265	1,661	1	188	190	1	0	9,879	Kiowa
20,217	1,055	3,489	5,979	43,399	104	910	6,315	1,042	0	120,281	Kit Carson
8,347	756	247	3,658	3,523	69	1,256	1,139	0	0	37,945	Lake
55,400	9,553	8[illegible]9	30,894	52,368	3,077	23,490	18,543	21	0	356,198	La Plata
295,960	46,031	47,939	122,859	258,325	53,167	30,247	107,752	22,210	52	1,704,709	Larimer
16,297	470	786	6,479	6,837	188	3,049	3,427	120	0	92,279	Las Animas
25,529	78	426	4,238	11,738	12	1,242	803	0	0	81,745	Lincoln
49,021	5,470	3,288	11,260	32,135	75	1,957	10,731	107	0	197,994	Logan
164,636	26,407	23,819	49,684	131,750	2,576	16,208	57,624	0	0	902,696	Mesa
408	15	3	535	580	0	3,971	767	0	0	8,284	Mineral
22,048	1,425	710	6,889	14,563	165	1,505	6,414	3	0	118,635	Moffat
26,322	4,043	5,031	9,237	29,805	18	5,013	7,520	0	0	167,570	Montezuma
34,476	3,381	5,795	10,688	28,092	43	3,259	10,601	8	0	212,463	Montrose
61,794	2,849	3,074	10,876	49,170	1,204	2,089	14,692	5,006	0	248,161	Morgan
25,979	2,522	3,244	7,751	17,035	93	2,576	24,039	69	0	173,485	Otero
839	0	45	2,550	4,673	29	2,076	1,095	10	0	16,621	Ouray
2,265	112	331	2,360	4,205	3	1,222	517	15	0	23,651	Park
10,159	29	169	982	23,745	9	179	2,387	269	0	68,108	Phillips
8,913	30,000	16,028	67,583	86,357	25,484	35,403	33,998	0	0	390,429	Pitkin
27,175	4,060	1,959	5,902	19,394	29	3,356	5,703	5,809	0	196,556	Prowers
200,755	14,970	27,023	71,643	87,650	3,011	5,643	57,540	30	0	1,235,356	Pueblo
3,790	296	519	1,859	7,256	96	556	4,596	654	0	54,953	Rio Blanco
22,369	1,237	1,531	3,470	22,364	65	2,623	3,757	3	0	114,648	Rio Grande
17,727	4,843	3,014	24,922	40,643	11,410	17,567	10,959	197	0	231,136	Routt
5,357	1	57	888	6,[illegible]69	2	651	226	21	0	22,335	Saguache
778	92	24	1,852	2,641	1,081	196	140	0	0	16,241	San Juan
1,783	909	733	7,366	10,718	4,595	2,342	868	0	0	43,248	San Miguel
9,845	216	372	917	2,684	30	571	1,044	542	0	31,896	Sedgwick
[illegible]6,029	7,731	4,211	53,040	47,225	21,162	49,208	33,263	0	0	342,887	Summit
[illegible],828	846	571	6,086	9,081	281	2,366	3,707	3	0	61,094	Teller
3,352	365	6	1,396	11,712	44	120	1,634	0	0	51,344	Washington
211,762	16,341	22,088	65,975	173,270	2,584	3,854	120,028	1	0	1,147,116	Weld
18,853	1,222	1,545	2,850	30,822	91	529	9,450	1,757	0	114,532	Yuma
294,676	32,372	24,856	54,739	245,980	49,655	2,474	275,543	0	59	1,696,0[illegible]8	Out of State
$6,091,479	**$976,406**	**$1,173,278**	**$2,569,228**	**$5,548,068**	**$393,372**	**$764,786**	**$3,590,066**	**$54,645**	**$355**	**$38,904,199**	**State Totals**

RETAIL TRADE SALES BY COUNTY

Calendar Years 1978-1987

Thousands of Dollars

County	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
Adams	$ 1,197,426	$ 1,443,045	$ 1,477,913	$ 1,771,362	$ 1,778,299	$ 1,947,911	$ 2,115,045	$ 2,225,815	$ 2,118,974	$ 2,098,902
Alamosa	59,468	69,915	83,320	87,228	83,472	85,553	92,805	99,104	103,401	101,832
Arapahoe	1,533,103	1,801,115	2,012,420	2,473,841	2,664,612	3,094,888	3,414,483	3,667,771	3,711,620	3,665,429
Archuleta	13,301	16,437	21,050	23,458	26,952	26,466	32,082	33,146	30,930	31,064
Baca	27,799	38,032	35,119	35,590	30,298	30,249	28,864	27,833	22,445	24,058
Bent	14,088	14,457	14,871	15,310	17,522	17,179	16,241	16,970	13,479	13,396
Boulder	766,439	892,671	926,876	1,040,162	1,123,879	1,280,058	1,406,317	1,494,466	1,518,046	1,600,155
Chaffee	56,607	67,335	68,425	71,046	69,752	72,551	75,357	78,886	78,453	75,612
Cheyenne	10,790	13,794	15,157	15,562	18,572	19,072	18,880	10,664	8,499	7,641
Clear Creek	21,567	25,146	17,146	31,722	30,561	31,694	34,839	40,535	34,860	34,252
Conejos	11,683	13,315	14,418	16,155	16,299	16,529	16,958	15,490	14,793	14,806
Costilla	3,378	3,549	3,430	3,710	4,489	4,318	4,191	4,583	4,647	4,883
Crowley	5,655	5,632	4,824	7,912	9,682	6,954	7,194	7,226	6,636	7,643
Custer	2,316	3,021	3,538	3,577	4,287	5,021	5,031	5,471	4,338	4,700
Delta	63,916	80,695	82,955	89,784	93,404	94,117	96,059	91,356	84,382	86,482
Denver	2,733,591	3,126,169	3,249,582	3,651,840	3,535,334	3,625,537	3,861,028	4,056,661	3,923,274	3,872,753
Dolores	4,086	4,312	4,516	4,540	4,263	5,471	5,408	4,828	4,450	4,994
Douglas	49,419	63,610	68,242	83,959	93,078	117,408	140,695	163,700	178,765	198,568
Eagle	88,696	122,718	142,145	158,565	166,794	175,818	197,947	214,440	222,201	231,881
Elbert	10,982	13,785	13,773	14,105	14,633	14,420	14,927	15,389	14,287	2,546,911
El Paso	1,195,548	1,363,363	1,436,834	1,623,043	1,741,079	2,003,870	2,185,146	2,432,382	2,479,889	14,831
Fremont	79,309	91,165	95,418	101,050	104,561	117,270	127,895	129,188	127,317	133,111
Garfield	120,382	148,046	172,572	217,733	238,662	215,659	218,171	217,532	200,832	211,864
Gilpin	4,564	5,312	6,414	7,080	6,475	6,638	6,532	6,916	6,883	7,195
Grand	35,448	45,318	49,298	54,098	54,671	58,511	63,214	66,884	67,572	66,892
Gunnison	42,110	56,232	62,000	65,637	65,169	68,130	70,103	70,643	68,966	70,929
Hinsdale	1,701	2,097	2,541	3,083	3,573	4,427	5,150	4,538	3,935	4,314
Huerfano	18,336	20,868	23,613	24,444	24,705	25,541	24,474	24,597	21,415	20,469
Jackson	7,667	10,540	12,925	9,917	9,658	7,920	8,473	8,319	7,860	9,698
Jefferson	1,546,597	1,797,733	2,083,473	2,222,787	2,353,615	2,702,498	2,937,680	3,052,420	3,120,590	3,215,663
Kiowa	6,325	7,242	7,500	6,636	7,392	9,468	8,821	8,396	8,501	8,004
Kit Carson	58,730	74,610	82,840	82,800	81,195	106,516	89,726	84,110	72,359	79,559
Lake	30,269	36,252	41,247	43,144	32,418	27,719	27,531	28,547	27,567	233,054
La Plata	113,916	139,323	161,115	187,240	196,395	219,062	241,881	242,119	240,565	25,572
Larimer	614,252	730,974	756,498	818,399	835,370	934,178	1,023,458	1,100,700	1,120,223	1,144,517
Las Animas	48,585	42,676	45,337	47,011	46,270	48,350	48,509	48,333	48,528	57,354
Lincoln	28,197	39,434	48,564	58,052	54,246	54,238	65,787	56,308	57,433	49,446
Logan	100,310	122,721	136,313	141,107	142,587	149,477	150,740	147,823	139,412	132,658
Mesa	386,341	468,763	550,957	717,276	705,417	656,350	624,797	637,089	593,524	609,455
Mineral	2,292	2,706	3,584	3,529	3,347	3,314	3,098	3,304	2,909	2,903
Moffat	69,105	93,063	93,162	96,090	99,192	90,746	93,482	88,259	89,967	75,348
Montezuma	84,770	91,587	103,265	114,004	107,650	121,337	124,750	129,056	125,244	121,009
Montrose	95,018	111,974	117,797	127,170	124,799	133,791	132,688	133,354	137,022	143,287
Morgan	107,222	135,713	154,763	189,796	195,103	192,142	197,144	185,847	185,531	184,339
Otero	74,811	86,427	93,655	93,436	94,982	98,445	105,519	108,420	104,052	107,355
Ouray	4,519	5,101	6,521	7,081	7,463	7,375	8,006	8,092	8,331	9,426
Park	9,836	12,802	12,706	14,855	15,083	15,218	13,993	15,693	15,782	15,268
Phillips	43,104	45,078	54,865	56,893	52,934	57,195	64,059	53,438	48,143	41,805
Pitkin	98,092	124,587	127,106	134,529	140,204	147,310	163,530	184,512	199,806	228,594
Prowers	79,367	102,418	107,288	117,757	96,394	100,787	108,478	113,861	99,478	97,563
Pueblo	486,003	557,930	555,901	603,036	586,975	595,828	648,361	663,781	684,632	688,333
Rio Blanco	17,924	21,968	25,191	39,804	34,354	26,230	25,987	24,770	23,717	26,272
Rio Grande	48,678	55,841	63,093	74,832	76,764	75,490	83,998	96,169	74,712	75,958
Routt	67,286	82,905	89,145	93,267	93,566	95,971	102,166	108,866	108,386	112,907
Saguache	11,268	12,032	15,481	16,278	14,597	15,478	17,605	17,067	15,435	17,317
San Juan	2,774	2,965	3,450	4,083	5,225	5,234	5,332	5,661	5,799	6,258
San Miguel	13,662	14,527	15,899	13,552	14,957	14,687	17,265	20,073	21,201	24,893
Sedgwick	22,437	28,582	32,404	34,923	33,149	31,633	29,040	29,127	24,153	24,511
Summit	62,665	82,220	95,086	108,427	123,096	134,458	146,480	162,686	163,231	179,373
Teller	19,487	23,218	26,865	32,131	32,718	35,960	39,812	40,266	40,919	43,207
Washington	18,013	21,975	24,697	26,640	25,593	26,385	29,670	28,293	23,495	25,451
Weld	414,627	491,197	502,358	571,908	581,551	636,302	651,167	681,511	667,577	700,402
Yuma	71,795	90,210	99,315	104,584	96,496	88,687	89,030	81,264	68,145	71,864
Out of State	114,391	139,229	238,348	271,282	350,155	388,022	616,566	713,685	809,223	739,893
TOTALS	**$13,152,043**	**$15,457,683**	**$16,697,124**	**$18,979,852**	**$19,495,987**	**$21,225,061**	**$23,029,665**	**$24,338,538**	**$24,258,741**	**$24,484,092**

NOTE: Retail trade consists of retail sales in the building materials and farm equipment, general merchandise, food stores, auto dealers and gas stations, clothing stores, furniture stores, eating and drinking places, and miscellaneous retail stores categories.

RETAIL SALES BY COUNTY

Calendar Years 1978-1987

Thousands of Dollars

County	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
Adams	$ 1,844,429	$ 2,198,059	$ 2,390,534	$ 2,791,783	$ 2,848,850	$ 3,064,906	$ 3,493,417	$ 3,710,615	$ 3,476,960	$ 3,201,267
Alamosa	80,519	94,485	108,933	117,044	115,782	118,988	128,976	132,270	136,394	131,488
Arapahoe	2,061,966	2,445,022	2,752,004	3,326,031	3,689,473	4,163,071	4,685,336	5,318,152	5,378,657	4,918,739
Archuleta	17,605	20,538	25,782	30,905	37,914	44,025	41,209	43,612	41,572	40,692
Baca	37,505	47,512	44,675	40,899	38,915	37,813	34,693	39,443	29,785	31,647
Bent	17,117	17,702	18,477	20,463	22,257	21,604	20,868	20,468	17,351	17,440
Boulder	1,160,328	1,356,351	1,421,250	1,576,480	1,777,661	1,959,505	2,211,210	2,355,011	2,258,044	2,394,514
Chaffee	71,107	90,164	94,612	97,643	99,078	102,471	108,309	113,331	114,391	110,009
Cheyenne	13,827	18,035	20,160	22,440	27,623	28,775	27,904	19,991	18,045	17,204
Clear Creek	28,535	33,251	36,938	41,090	42,485	45,187	50,018	56,219	55,348	52,538
Conejos	18,006	21,328	22,791	27,405	25,806	27,090	29,571	25,538	22,446	22,257
Costilla	3,895	4,293	4,460	5,006	6,234	6,068	8,693	8,130	6,395	6,698
Crowley	7,140	6,609	5,806	9,051	10,943	8,363	8,809	9,105	8,443	9,838
Custer	2,632	3,393	4,010	4,240	4,767	6,084	6,686	7,020	5,918	7,590
Delta	90,924	118,470	124,324	141,295	136,230	132,081	138,275	142,280	133,679	137,639
Denver	5,388,933	6,272,877	6,617,915	7,488,572	7,523,148	7,427,432	8,152,783	8,234,815	8,028,741	7,534,445
Dolores	5,256	5,724	6,739	6,025	5,916	6,829	6,564	6,013	5,776	6,642
Douglas	81,828	101,306	109,766	134,560	151,697	217,974	233,145	256,718	261,555	291,872
Eagle	129,074	183,456	212,306	235,884	246,194	262,385	301,450	329,240	333,634	364,887
Elbert	13,242	16,190	16,035	16,987	18,467	19,144	19,467	19,081	19,016	19,703
El Paso	1,688,941	1,996,089	2,099,121	2,338,319	2,592,644	3,037,785	3,422,574	3,890,663	3,953,853	3,631,662
Fremont	108,055	125,873	135,107	144,019	151,661	163,139	180,479	178,467	172,932	177,592
Garfield	175,644	224,194	263,651	348,773	383,893	353,850	366,589	366,620	370,028	383,039
Gilpin	5,536	6,667	7,947	8,525	8,321	8,172	8,705	8,949	8,655	9,124
Grand	53,253	68,727	76,401	82,200	87,036	98,035	114,163	111,007	113,417	114,594
Gunnison	59,721	80,802	92,941	95,253	98,057	100,432	103,294	108,008	109,565	113,117
Hinsdale	2,661	3,176	3,901	4,591	5,306	6,532	6,860	6,357	5,549	6,121
Huerfano	25,043	29,070	32,163	32,345	36,974	33,874	35,075	36,720	29,396	29,442
Jackson	23,075	25,803	32,259	27,042	26,006	17,489	18,693	17,338	14,135	15,492
Jefferson	2,136,558	2,445,549	2,682,141	2,941,497	3,231,241	3,621,454	3,988,395	4,141,478	4,154,981	4,258,670
Kiowa	7,447	8,711	9,186	8,352	9,038	10,338	9,757	9,286	9,306	9,020
Kit Carson	72,963	90,939	98,872	101,501	101,448	126,723	110,607	103,520	95,952	100,535
Lake	38,542	45,486	52,741	54,301	42,838	37,039	38,097	39,704	37,722	34,375
La Plata	170,717	212,125	235,875	272,481	285,679	308,377	336,930	338,557	337,[illegible]75	329,994
Larimer	855,908	1,024,304	1,047,388	1,106,489	1,169,037	1,287,479	1,434,035	1,564,537	1,617,287	1,642,500
Las Animas	64,384	61,583	66,702	69,092	69,287	70,790	72,504	74,025	73,490	86,618
Lincoln	45,520	59,964	71,141	83,214	83,050	82,720	97,156	89,499	96,187	89,200
Logan	340,742	379,335	378,162	435,278	207,278	210,667	225,953	221,402	203,634	187,118
Mesa	595,361	751,007	883,277	1,142,690	1,085,592	1,017,808	962,786	91[illegible],263	851,834	850,664
Mineral	3,382	4,008	5,314	5,448	5,117	5,041	5,036	5,283	5,137	6,256
Moffat	114,564	142,518	161,680	177,728	188,457	166,223	176,241	125,287	127,572	107,471
Montezuma	117,994	137,043	155,985	174,187	160,778	177,616	172,800	176,571	172,199	161,238
Montrose	142,816	161,385	165,247	181,915	180,609	182,841	188,257	185,978	189,554	199,213
Morgan	171,301	208,338	254,669	311,763	279,009	250,236	263,774	255,345	247,712	255,846
Otero	114,896	132,785	150,933	151,638	141,002	155,728	153,920	169,071	173,973	172,762
Ouray	5,888	6,758	8,685	9,180	9,770	9,933	10,824	11,521	11,744	13,198
Park	11,814	15,943	15,866	18,338	19,004	19,672	19,425	20,848	20,444	20,127
Phillips	56,986	59,462	73,826	77,609	76,814	81,455	90,581	80,896	72,753	64,045
Pitkin	151,143	202,087	213,843	227,979	232,416	248,225	269,557	288,922	312,249	357,300
Prowers	100,978	128,170	139,351	163,432	168,353	460,893	263,750	251,093	215,817	227,707
Pueblo	1,169,029	1,394,686	1,404,499	1,456,860	1,164,549	1,043,653	1,185,116	1,160,692	1,055,324	1,133,766
Rio Blanco	44,979	51,650	70,400	106,379	93,578	75,780	73,244	80,020	70,119	65,439
Rio Grande	68,575	77,878	90,918	113,030	112,882	107,936	118,913	131,292	105,441	108,707
Routt	100,555	151,727	168,177	184,447	182,811	186,668	206,147	218,485	194,534	239,159
Saguache	13,930	15,211	19,421	20,106	18,224	18,747	21,505	20,947	19,333	21,319
San Juan	3,599	3,829	4,701	5,577	6,712	7,567	7,613	7,783	7,898	8,582
San Miguel	16,298	17,773	19,102	16,268	18,467	19,043	22,625	27,692	29,976	37,481
Sedgwick	26,405	33,166	37,500	40,194	38,842	38,285	35,615	35,503	29,623	31,302
Summit	93,651	124,434	154,229	173,999	212,977	228,116	247,756	293,948	291,606	311,211
Teller	23,530	29,420	33,795	39,017	40,067	44,950	50,683	52,627	53,781	61,948
Washington	29,260	35,011	40,849	46,814	47,249	46,829	50,191	54,517	47,918	45,830
Weld	630,943	760,220	781,318	909,429	995,204	1,022,895	1,111,048	1,118,319	1,044,150	1,095,657
Yuma	93,489	117,224	130,889	137,875	132,760	120,310	124,292	109,723	94,410	99,546
Out of State	463,157	639,131	848,322	1,005,876	1,211,491	1,102,503	1,265,755	1,422,117	1,551,470	1,484,986
TOTALS	**$21,313,200**	**$25,344,038**	**$27,456,115**	**$31,184,940**	**$32,240,972**	**$34,113,638**	**$37,374,805**	**$39,370,930**	**$38,752,784**	**$37,716,083**

NOTE: Sum of items may not equal totals because of rounding.

NUMBER OF RETURNS, SALES BY TYPE OF SALES & SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1988

Dollar Amounts in Thousands County	Number of Returns	Percent of State Total	Gross Sales	Percent of State Total	Wholesale Sales	Percent of State Total
Adams	35,367	5.91	$ 5,306,457	9.60	$ 2,155,550	13.16
Alamosa	3,350	0.56	158,377	0.29	20,598	0.13
Arapahoe	60,785	10.15	7,196,561	13.02	2,177,843	13.30
Archuleta	1,987	0.33	56,792	0.10	9,568	0.06
Baca	1,308	0.22	42,161	0.08	7,532	0.05
Bent	858	0.14	21,752	0.04	1,968	0.01
Boulder	37,355	6.24	3,825,667	6.92	1,310,264	8.00
Chaffee	4,208	0.70	160,936	0.29	45,659	0.28
Cheyenne	859	0.14	22,149	0.04	1,521	0.01
Clear Creek	2,870	0.48	104,881	0.19	41,711	0.25
Conejos	1,287	0.21	37,054	0.07	10,522	0.06
Costilla	708	0.12	15,218	0.03	6,373	0.04
Crowley	526	0.09	11,646	0.02	1,191	0.01
Custer	783	0.13	11,601	0.02	303	0.00
Delta	4,757	0.79	257,431	0.47	114,147	0.70
Denver	86,996	14.53	12,393,026	22.42	4,774,828	29.16
Dolores	463	0.08	16,234	0.03	8,502	0.05
Douglas	7,513	1.26	383,826	0.69	74,459	0.45
Eagle	8,988	1.50	455,494	0.82	46,913	0.29
Elbert	1,131	0.19	22,390	0.04	1,754	0.01
El Paso	56,439	9.43	4,550,391	8.23	905,250	5.53
Fremont	5,550	0.93	244,941	0.44	57,664	0.35
Garfield	8,244	1.38	457,298	0.83	65,985	0.40
Gilpin	896	0.15	10,394	0.02	304	0.00
Grand	5,325	0.89	183,097	0.33	62,162	0.38
Gunnison	4,812	0.80	154,427	0.28	33,409	0.20
Hinsdale	722	0.12	12,563	0.02	144	0.00
Huerfano	1,905	0.32	55,531	0.10	22,852	0.14
Jackson	851	0.14	42,034	0.08	24,836	0.15
Jefferson	60,785	10.15	5,057,583	9.15	670,369	4.09
Kiowa	494	0.08	17,806	0.03	7,924	0.05
Kit Carson	2,244	0.37	128,198	0.23	7,915	0.05
Lake	1,660	0.28	48,183	0.09	10,239	0.06
La Plata	8,687	1.45	412,117	0.75	55,921	0.34
Larimer	32,824	5.48	2,168,987	3.92	464,276	2.84
Las Animas	2,943	0.49	111,929	0.20	19,649	0.12
Lincoln	1,542	0.26	95,251	0.17	13,505	0.08
Logan	4,871	0.81	292,068	0.53	94,076	0.57
Mesa	16,776	2.80	1,120,946	2.03	218,244	1.33
Mineral	514	0.09	8,499	0.02	211	0.00
Moffat	2,907	0.49	142,459	0.26	23,825	0.15
Montezuma	4,002	0.67	200,397	0.36	32,829	0.20
Montrose	5,125	0.86	273,914	0.50	61,447	0.38
Morgan	5,641	0.94	358,063	0.65	109,898	0.67
Otero	4,122	0.69	227,706	0.41	54,224	0.33
Ouray	1,182	0.20	28,001	0.05	11,381	0.07
Park	1,445	0.24	31,747	0.06	8,093	0.05
Phillips	1,529	0.26	93,855	0.17	25,743	0.16
Pitkin	7,844	1.31	440,101	0.80	49,678	0.30
Prowers	3,274	0.55	237,811	0.43	41,252	0.25
Pueblo	18,188	3.04	1,500,406	2.71	265,044	1.62
Rio Blanco	2,025	0.34	68,701	0.12	13,748	0.08
Rio Grande	3,065	0.51	156,205	0.28	41,563	0.25
Routt	5,358	0.90	252,341	0.46	21,208	0.13
Saguache	1,035	0.17	27,092	0.05	4,765	0.03
San Juan	826	0.14	22,879	0.04	6,643	0.04
San Miguel	1,704	0.28	55,370	0.10	12,128	0.07
Sedgwick	1,132	0.19	46,597	0.08	14,705	0.09
Summit	8,047	1.34	381,209	0.69	38,318	0.23
Teller	3,070	0.51	65,679	0.12	4,580	0.03
Washington	1,361	0.23	58,018	0.10	6,675	0.04
Weld	21,016	3.51	1,610,334	2.91	463,217	2.83
Yuma	3,240	0.54	139,753	0.25	25,216	0.15
Out of State 1/	11,287	1.89	3,189,668	5.77	1,493,650	9.12
TOTAL 2/	**598,606**	**100.00**	**$ 55,280,199**	**100.00**	**$ 16,375,974**	**100.00**

1/ Out of state establishments and unallocated areas.

2/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees or occasional auto sales.

NUMBER OF RETURNS, SALES BY TYPE OF SALES, & SALES TAX BY COUNTY

Fiscal Year Ended June 30, 1988

(Continued) County	Total Deductions	Percent of State Total	Retail Sales	Percent of State Total	Net Taxable Sales	Percent of State Total	Net Sales Tax 3/
Adams	$ 3,706,804	10.97	$ 3,150,907	8.10	$ 1,599,653	7.44	$ 46,392
Alamosa	82,668	0.24	137,779	0.35	75,708	0.35	2,196
Arapahoe	4,312,901	12.76	5,018,717	12.90	2,883,660	13.42	83,630
Archuleta	30,609	0.09	47,224	0.12	26,183	0.12	760
Baca	27,615	0.08	34,629	0.09	14,546	0.07	422
Bent	13,196	0.04	19,784	0.05	8,556	0.04	248
Boulder	2,487,639	7.36	2,515,402	6.47	1,338,028	6.23	38,803
Chaffee	96,295	0.28	115,276	0.30	64,640	0.30	1,875
Cheyenne	12,835	0.04	20,627	0.05	9,314	0.04	270
Clear Creek	74,182	0.22	63,171	0.16	30,700	0.14	890
Conejos	27,645	0.08	26,531	0.07	9,409	0.04	273
Costilla	10,537	0.03	8,845	0.02	4,681	0.02	136
Crowley	7,382	0.02	10,456	0.03	4,264	0.02	124
Custer	7,051	0.02	11,297	0.03	4,550	0.02	132
Delta	186,957	0.55	143,284	0.37	70,474	0.33	2,044
Denver	8,195,363	24.25	7,618,198	19.58	4,197,663	19.53	121,737
Dolores	12,978	0.04	7,732	0.02	3,257	0.02	94
Douglas	214,505	0.63	309,367	0.80	169,321	0.79	4,911
Eagle	166,545	0.49	408,581	1.05	288,948	1.34	8,380
Elbert	14,659	0.04	20,636	0.05	7,731	0.04	224
El Paso	2,472,643	7.32	3,645,141	9.37	2,077,748	9.67	60,257
Fremont	145,085	0.43	187,277	0.48	99,856	0.46	2,896
Garfield	251,464	0.74	391,313	1.01	205,834	0.96	5,969
Gilpin	3,471	0.01	10,090	0.03	6,923	0.03	201
Grand	101,674	0.30	120,935	0.31	81,422	0.38	2,361
Gunnison	80,909	0.24	121,018	0.31	73,518	0.34	2,132
Hinsdale	8,466	0.03	12,419	0.03	4,097	0.02	119
Huerfano	40,618	0.12	32,680	0.08	14,913	0.07	433
Jackson	34,997	0.10	17,199	0.04	7,037	0.03	204
Jefferson	2,547,439	7.54	4,387,214	11.28	2,510,144	11.68	72,798
Kiowa	14,195	0.04	9,882	0.03	3,611	0.02	105
Kit Carson	76,037	0.23	120,282	0.31	52,[illegible]	0.24	1,513
Lake	30,961	0.09	37,943	0.10	17,[illegible]	0.08	499
La Plata	210,889	0.62	356,196	0.92	201,22[illegible]	0.94	5,836
Larimer	1,211,816	3.59	1,704,709	4.38	957,171	4.45	27,759
Las Animas	71,286	0.21	92,280	0.24	40,643	0.19	1,179
Lincoln	66,255	0.20	81,746	0.21	28,996	0.13	841
Logan	178,859	0.53	197,991	0.51	113,209	0.53	3,283
Mesa	625,502	1.85	902,702	2.32	495,443	2.31	14,368
Mineral	4,386	0.01	8,287	0.02	4,113	0.02	119
Moffat	74,666	0.22	118,635	0.30	67,794	0.32	1,966
Montezuma	111,777	0.33	167,569	0.43	88,621	0.41	2,570
Montrose	154,689	0.46	212,467	0.55	119,225	0.55	3,458
Morgan	249,713	0.74	248,164	0.64	108,350	0.50	3,142
Otero	153,033	0.45	173,481	0.45	74,673	0.35	2,166
Ouray	17,632	0.05	16,620	0.04	10,368	0.05	301
Park	19,681	0.06	23,654	0.06	12,066	0.06	350
Phillips	77,299	0.23	68,112	0.18	16,556	0.08	480
Pitkin	150,536	0.45	390,423	1.00	289,564	1.35	8,398
Prowers	162,158	0.48	196,559	0.51	75,653	0.35	2,194
Pueblo	931,472	2.76	1,235,363	3.18	568,934	2.65	16,500
Rio Blanco	41,961	0.12	54,953	0.14	26,740	0.12	776
Rio Grande	103,097	0.31	114,642	0.29	53,108	0.25	1,540
Routt	110,750	0.33	231,[illegible]	0.59	141,591	0.66	4,106
Saguache	14,855	0.04	[illegible],326	0.06	12,236	0.06	355
San Juan	15,260	0.05	1[illegible],236	0.04	7,619	0.04	221
San Miguel	24,161	0.07	4[illegible],242	0.11	31,209	0.15	905
Sedgwick	32,972	0.10	[illegible],892	0.08	13,624	0.06	395
Summit	129,712	0.38	342,891	0.88	251,497	1.17	7,294
Teller	29,417	0.09	61,099	0.16	36,262	0.17	1,052
Washington	42,614	0.13	51,343	0.13	15,404	0.07	447
Weld	1,013,017	3.00	1,147,117	2.95	597,317	2.78	17,323
Yuma	90,961	0.27	114,537	0.29	48,791	0.23	1,415
Out of State 4/	2,173,766	6.43	1,696,019	4.36	1,015,902	4.73	29,462
TOTAL	**$ 33,790,520**	**100.00**	**$ 38,904,226**	**100.00**	**$ 21,489,679**	**100.00**	**$ 623,230**

3/ Percentages of net sales tax are identical to those shown for net taxable sales.

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1988

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
AGRICULTURE, FORESTRY AND FISHERIES	324	$126,955	$1,624
MINING	138	$149,641	$1,899
CONTRACT CONSTRUCTION	1,083	$679,140	$5,414
MANUFACTURING	1,702	$2,336,090	$21,850
TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS, AND SANITARY SERVICES	1,365	$3,256,439	$44,008
WHOLESALE TRADE	2,339	$2,395,562	$29,794
RETAIL TRADE:			
BUILDING MATERIALS HARDWARE AND FARM EQUIPMENT:			
Lumber and Other Building Material Dealers	656	$874,198	$21,747
Heating and Plumbing Equipment Dealers	128	108,427	1,434
Paint, Glass and Wallpaper Stores	312	126,477	2,479
Electrical Supply Stores	178	164,110	3,186
Hardware Stores	465	225,513	5,290
Farm Equipment Stores	150	128,727	2,587
Subtotal	**1,889**	**$1,627,452**	**$36,724**
GENERAL MERCHANDISE:			
Department Stores	175	$1,579,313	$42,768
Mail-Order Houses	158	209,505	3,877
Limited-Price Variety Stores	98	390,641	9,639
Merchandise Vending Machine Operators	141	32,316	683
Direct Selling Organizations	820	98,295	2,184
Miscellaneous General Merchandise Stores	395	273,423	6,812
Subtotal	**1,787**	**$2,583,493**	**$65,964**
FOOD STORES:			
Grocery Stores	1,396	$4,376,291	$30,921
Meat and Fish Markets	52	16,342	90
Fruit and Vegetable Markets	34	5,626	60
Candy, Nut and Confectionery Stores	82	14,614	159
Dairy Products Stores	190	47,831	725
Retail Bakeries	249	44,670	758
Miscellaneous Food Stores	171	81,414	688
Subtotal	**2,173**	**$4,586,787**	**$33,400**
AUTOMOTIVE DEALERS AND SERVICE STATIONS:			
M.V. Dealers (New and Used Cars)	587	$3,488,935	$64,970
M.V. Dealers (Used Cars Only)	557	369,103	7,107
Tire, Battery, and Accessory Dealers	924	462,623	9,655
Gasoline Service Stations	1,128	1,534,248	5,791
Mobile Home and Trailer Dealers	98	65,668	1,037

NUMBER OF RETURNS, RETAIL SALES AND NET TAX COLLECTED BY BUSINESS CLASS

Fiscal Year Ended June 30, 1988

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Retail Sales	Net Tax Collected
RETAIL TRADE: (continued)			
Miscellaneous Aircraft, Marine, and Automotive Dealers	183	170,887	2,370
Subtotal	**3,477**	**$6,091,462**	**$90,929**
APPAREL AND ACCESSORIES:			
Men's/Boy's Clothing and Furnishing Stores	230	$115,494	$3,167
Women's Ready-to-Wear Stores	670	244,229	6,717
Women's Accessory and Specialty Stores	40	5,533	154
Children's and Infants' Wear Stores	81	22,341	555
Family Clothing Stores	285	358,622	9,785
Shoe Stores	433	140,830	3,870
Custom Tailors	46	6,589	153
Furriers and Fur Shops	34	18,597	298
Miscellaneous Apparel and Accessory Stores	213	64,192	1,646
Subtotal	**2,031**	**$976,427**	**$26,345**
FURNITURE, HOME FURNISHINGS AND EQUIPMENT:			
Furniture, Home Furnishings and Equipment Stores	1,845	$798,187	$16,202
Household Appliance Stores	273	151,190	3,772
Radio, Television, and Music Stores	510	223,900	5,314
Subtotal	**2,628**	**$1,173,276**	**$25,288**
EATING AND DRINKING PLACES:			
Eating Places	3,090	$1,223,098	$33,934
Drinking Places	3,072	1,346,119	37,100
Subtotal	**6,162**	**$2,569,218**	**$71,034**
MISCELLANEOUS RETAIL STORES:			
Drug and Proprietary Stores	384	$443,590	$6,675
Liquor Stores	1,054	462,738	12,375
Antique and Secondhand Stores	771	98,834	2,460
Book and Stationery Stores	682	393,328	8,080
Sporting Goods and Bicycle Shops	974	400,849	9,730
Farm and Garden Supply Stores	489	386,803	4,075
Jewelry Stores	510	144,236	3,389
Fuel and Ice Dealers	238	111,518	1,120
Retail Stores Not Elsewhere Classified	8,294	3,105,987	50,268
Subtotal	**13,395**	**$5,547,882**	**$98,172**
FINANCE, INSURANCE AND REAL ESTATE	632	$393,383	$7,498
HOTELS AND OTHER LODGING PLACES	1,162	$764,782	$19,955
PERSONAL SERVICES OTHER THAN LODGING	7,537	$3,589,918	$42,706
GOVERNMENT FACILITIES	45	$32,463	$361
NONCLASSIFIABLE ESTABLISHMENTS	16	$23,857	$ 265
STATE TOTALS	**49,884**	**$38,904,226**	**$623,230**

NUMBER OF RETURNS, GROSS SALES, DEDUCTIONS AND NET TAXABLE SALES BY BUSINESS CLASS

Fiscal Year Ended June 30, 1988

Thousands of Dollars

Business Class	Monthly Average No. Of Returns	Gross Sales	Total Deductions	Net Taxable Sales	Percent Of Total Net Taxable Sales
Agriculture, Forestry & Fisheries	324	$ 237,222	$ 181,214	$ 56,009	0.26
Mining	138	223,215	157,720	65,496	0.30
Contract Construction	1,083	801,143	614,474	186,669	0.87
Manufacturing	1,702	6,492,149	5,738,731	753,418	3.51
Transportation, Communication, Electric, Gas, and Sanitary Services	1,365	3,551,376	2,033,914	1,517,462	7.06
Wholesale Trade	2,339	8,426,979	7,399,664	1,027,315	4.78
Retail Trade:					
Building Materials and Farm Equip.	1,889	2,021,151	754,870	1,266,280	5.89
General Merchandise	1,787	2,725,679	451,167	2,274,512	10.58
Food Stores	2,173	5,080,772	3,929,083	1,151,689	5.36
Automotive Dealers and Service Stations	3,477	7,874,251	4,738,892	3,135,358	14.59
Apparel and Accessory Stores	2,031	991,565	83,169	908,397	4.23
Furniture and Home Furnishings Stores	2,628	1,305,361	433,415	871,946	4.06
Eating and Drinking Places	6,162	2,618,064	168,699	2,449,365	11.40
Miscellaneous Retail Stores	13,395	7,534,033	4,148,982	3,385,051	15.75
Finance, Insurance and Real Estate	632	416,312	157,788	258,524	1.20
Hotels and Other Lodging Places	1,162	770,159	82,074	688,085	3.20
Services Other Than Lodging	7,537	4,150,583	2,678,065	1,472,518	6.85
Government Facilities	45	35,497	23,054	12,443	0.06
Nonclassifiable Establishments	16	24,689	15,546	9,143	0.04
STATE TOTALS [1/]	49,884	$55,280,199	$33,790,520	$21,489,679	100.00

1/ Sum of items may not equal totals because of rounding. Totals do not include penalty, interest, license fees, or occasional auto sales.

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
ADAMS	$ 5,306,457,403	$ 3,150,907,221	$ 46,392,014
Aurora	525,848,151	419,138,346	6,757,923
Bennett	16,503,032	6,655,419	61,676
Brighton	188,381,629	157,434,167	2,258,606
Broomfield	57,975,879	40,686,288	507,028
Commerce City	781,071,398	443,297,692	5,084,212
Federal Heights	165,913,116	134,071,511	2,169,164
Northglenn	360,260,874	305,921,996	5,757,838
Strasburg	2,029,330	1,986,155	27,136
Thornton	611,632,969	473,594,775	7,523,866
Westminster	304,810,984	241,315,028	3,511,353
Remainder of County	2,292,030,041	926,805,844	12,733,212
ALAMOSA	158,376,727	137,779,115	2,195,655
Alamosa	127,867,102	117,496,577	1,963,113
Remainder of County	30,509,625	20,282,538	232,542
ARAPAHOE	7,196,560,679	5,018,717,448	83,629,709
Aurora	2,207,160,727	1,653,502,723	31,478,899
Byers	26,215,098	3,073,397	66,923
Deer Trail	1,096,271	1,079,782	10,884
Englewood	1,966,640,213	1,362,728,886	19,177,549
Glendale	121,299,787	110,747,764	2,466,651
Greenwood Village	129,886,567	114,145,218	1,950,605
Littleton	730,851,021	579,419,796	9,041,257
Sheridan	216,972,930	123,479,903	1,804,310
Strasburg	7,549,113	5,862,657	45,257
Remainder of County	1,788,888,952	1,064,677,322	17,587,374
ARCHULETA	56,791,978	47,224,470	759,356
Pagosa Springs	43,163,396	35,597,143	527,601
Remainder of County	13,628,582	11,627,327	231,755
BACA	42,161,177	34,628,831	421,867
Campo	326,288	326,136	5,285
Pritchett	136,370	117,416	1,334
Springfield	25,014,094	23,396,118	257,995
Walsh	6,442,310	5,777,283	68,062
Remainder of County	10,242,115	5,011,878	89,191
BENT	21,752,454	19,784,152	248,158
Las Animas	15,805,543	15,194,750	202,880
Remainder of County	5,946,911	4,589,402	45,278
BOULDER	3,825,666,502	2,515,402,009	38,804,634
Boulder	1,647,669,452	1,288,512,351	22,754,309
Broomfield	469,488,194	137,607,216	2,120,582
Lafayette	133,704,430	80,578,698	1,205,749
Longmont	986,408,099	551,527,849	9,117,905
Louisville	154,317,139	127,604,454	1,046,559
Lyons	20,067,252	12,316,215	92,109

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
BOULDER (continued)			
Nederland	$ 13,764,921	$ 12,284,570	$ 155,751
Niwot	4,374,358	3,634,760	40,144
Remainder of County	395,872,657	301,335,896	2,271,526
CHAFFEE	160,935,522	115,276,104	1,874,713
Buena Vista	31,572,489	23,765,709	388,340
Poncha Springs	13,820,750	6,792,901	101,488
Salida	79,843,435	60,797,050	959,051
Remainder of County	35,698,848	23,920,444	425,834
CHEYENNE	22,148,643	20,627,288	270,132
Cheyenne Wells	9,582,854	8,573,325	118,513
Kit Carson	1,820,705	1,789,254	30,482
Remainder of County	10,745,084	10,264,709	121,137
CLEAR CREEK	104,881,366	63,170,525	890,391
Empire	10,748,968	3,993,711	46,422
Georgetown	18,784,586	11,788,325	201,860
Idaho Springs	36,793,796	28,292,929	411,438
Silver Plume	9,141,738	2,294,682	22,690
Remainder of County	29,412,278	16,800,878	207,981
CONEJOS	37,053,719	26,531,456	272,896
Antonito	13,160,167	6,264,699	57,457
La Jara	7,300,907	7,159,194	63,933
Manassa	4,438,790	2,893,246	42,260
Romeo	1,267,783	1,256,067	15,659
Remainder of County	10,886,072	8,958,250	93,587
COSTILLA	15,217,789	8,844,750	135,779
Blanca	3,606,787	1,378,155	19,597
Fort Garland	2,117,478	2,058,420	21,891
San Luis	2,703,324	2,665,349	39,007
Remainder of County	6,790,200	2,742,826	55,284
CROWLEY	11,646,349	10,455,746	123,679
Ordway	9,577,954	8,490,768	97,042
Remainder of County	2,068,395	1,964,978	26,637
CUSTER	11,600,557	11,297,171	131,977
Westcliffe	3,712,848	3,538,184	66,804
Remainder of County	7,887,709	7,758,987	65,173
DELTA	257,430,732	143,283,680	2,043,898
Cedaredge	13,365,902	6,598,055	99,928
Crawford	848,714	759,495	12,676
Delta	157,763,428	84,544,920	1,172,024
Hotchkiss	13,610,461	9,581,258	112,961
Paonia	25,475,085	8,587,887	148,580
Remainder of County	46,367,142	33,212,065	497,729

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
DENVER City and County	$ 12,393,025,773	$ 7,618,197,981	$ 121,737,261
DOLORES	16,234,233	7,732,129	94,464
Dove Creek	13,852,484	6,533,964	79,561
Remainder of County	2,381,749	1,198,165	14,903
DOUGLAS	383,826,122	309,367,378	4,910,573
Castle Rock	121,085,314	98,216,687	1,749,138
Franktown	10,448,471	2,890,337	50,614
Parker	92,138,166	74,333,304	902,394
Sedalia	9,377,022	7,886,112	136,874
Remainder of County	150,777,149	126,040,938	2,071,553
EAGLE	455,493,658	408,580,918	8,379,969
Avon	35,559,962	33,828,168	564,628
Basalt	21,408,457	14,691,168	209,593
Eagle	32,193,730	21,172,139	286,769
Gypsum	2,603,469	2,526,119	32,996
Minturn	18,695,128	8,276,700	121,489
Red Cliff	372,115	362,374	5,073
Vail	245,354,617	232,006,821	5,379,841
Remainder of County	99,306,180	95,717,429	1,779,580
ELBERT	22,390,046	20,635,963	224,231
Agate	673,572	669,397	2,251
Elizabeth	8,152,961	7,387,504	97,608
Kiowa	2,663,198	2,412,195	15,374
Simla	2,583,220	2,561,651	21,948
Remainder of County	8,317,095	7,605,216	87,050
EL PASO	4,550,391,056	3,645,141,201	60,257,411
Calhan	9,490,678	8,660,960	99,235
Colorado Springs	4,177,109,865	3,345,242,003	56,064,019
Fountain	56,775,952	37,910,972	629,293
Green Mountain Falls	1,922,858	1,896,573	28,390
Manitou Springs	31,829,995	24,026,676	455,990
Monument	24,298,044	20,014,742	232,874
Palmer Lake	4,298,018	4,110,839	84,717
Security	32,765,276	32,415,567	319,811
Remainder of County	211,900,370	170,862,869	2,343,082
FREMONT	244,940,858	187,276,942	2,896,054
Canon City	166,011,354	133,124,726	2,115,103
Florence	20,256,873	18,515,549	219,319
Penrose	8,581,801	2,915,219	42,702
Remainder of County	50,090,830	32,721,448	518,930
GARFIELD	457,297,883	391,312,559	5,969,479
Carbondale	42,374,540	30,582,918	422,885
Glenwood Springs	262,642,938	238,009,410	3,995,117
New Castle	2,880,622	2,481,609	27,006

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
GARFIELD (continued)			
Parachute	$ 4,352,758	$ 4,184,475	$ 57,453
Rifle	54,550,696	46,340,193	620,101
Silt	8,817,544	5,163,453	44,846
Remainder of County	81,678,785	64,550,501	802,071
GILPIN	10,394,134	10,090,354	200,794
Black Hawk	3,141,222	3,115,419	52,603
Central City	5,034,736	4,992,287	118,750
Remainder of County	2,218,176	1,982,648	29,441
GRAND	183,096,594	120,934,682	2,361,419
Fraser	21,148,740	14,317,710	210,991
Granby	29,855,247	20,913,922	304,050
Grand Lake	16,814,755	9,597,917	205,931
Hot Sulphur Springs	2,235,913	1,242,838	29,133
Kremmling	16,230,027	14,230,857	209,843
Winter Park	38,770,406	31,566,340	806,142
Remainder of County	58,041,506	29,065,098	595,329
GUNNISON	154,426,961	121,017,658	2,132,180
Crested Butte	29,617,335	18,902,372	366,402
Gunnison	81,127,426	66,075,898	1,000,524
Mount Crested Butte	18,947,802	18,887,620	486,594
Remainder of County	24,734,398	17,151,768	278,660
HINSDALE	12,562,942	12,419,064	118,826
Lake City	3,632,119	3,518,512	73,201
Remainder of County	8,930,823	8,900,552	45,625
HUERFANO	55,531,101	32,679,584	432,545
La Veta	11,960,173	5,167,587	52,844
Walsenburg	27,227,715	17,953,896	252,637
Remainder of County	16,343,213	9,558,101	127,064
JACKSON	42,034,441	17,198,911	204,114
Walden	10,257,966	8,765,767	122,062
Remainder of County	31,776,475	8,433,144	82,052
JEFFERSON	5,057,583,046	4,387,214,431	72,797,611
Arvada	676,555,427	569,422,759	8,775,222
Broomfield	59,468,425	41,764,068	781,771
Conifer	15,861,525	14,083,008	338,014
Edgewater	54,566,977	52,567,627	598,548
Evergreen	36,773,169	33,082,457	465,816
Golden	301,191,423	240,321,602	3,279,327
Kittredge	1,655,196	1,581,349	19,397
Lakeside	76,275,863	74,323,144	1,970,397
Lakewood	1,749,129,738	1,522,562,507	27,185,065
Morrison	11,226,513	8,686,821	117,065
Mountain View	7,298,079	6,229,616	140,104

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
JEFFERSON (continued)			
Westminster	$ 280,476,624	$ 275,045,393	$ 6,375,608
Wheat Ridge	623,430,251	524,412,151	6,540,719
Remainder of County	1,163,673,836	1,023,131,929	16,210,558
KIOWA	17,805,604	9,881,501	104,732
Eads	14,156,593	7,307,432	75,832
Remainder of County	3,649,011	2,574,069	28,900
KIT CARSON	128,197,548	120,282,054	1,512,729
Burlington	68,975,206	65,730,620	888,085
Flagler	11,810,269	10,890,889	97,267
Seibert	8,847,333	8,430,001	28,081
Stratton	7,248,450	6,972,516	105,299
Remainder of County	31,716,290	28,258,028	393,997
LAKE	48,182,938	37,943,459	499,473
Leadville	17,731,916	17,311,654	299,425
Twin Lakes	417,337	416,693	1,756
Remainder of County	30,033,685	20,215,112	198,292
LA PLATA	412,117,137	356,195,828	5,835,905
Bayfield	21,992,609	14,963,781	80,917
Durango	282,550,097	248,475,605	4,283,987
Ignacio	14,163,877	14,007,013	66,209
Remainder of County	93,410,554	78,749,429	1,404,792
LARIMER	2,168,987,456	1,704,709,129	27,759,424
Berthoud	47,495,692	22,385,027	188,307
Estes Park	103,877,870	93,187,416	1,778,468
Fort Collins	1,210,186,327	980,347,293	17,029,072
Loveland	479,594,788	377,083,374	5,259,674
Wellington	12,357,248	4,444,813	44,974
Remainder of County	315,475,531	227,261,206	3,458,929
LAS ANIMAS	111,929,251	92,280,222	1,178,770
Aguilar	2,899,394	2,825,502	23,456
Trinidad	90,859,072	72,773,657	939,015
Remainder of County	18,170,785	16,681,063	216,299
LINCOLN	95,251,275	81,746,230	840,972
Arriba	6,339,107	6,081,115	17,969
Genoa	5,519,376	5,519,364	2,940
Hugo	12,265,202	9,530,848	123,600
Limon	67,898,423	57,682,998	639,296
Remainder of County	3,229,167	2,931,905	57,167
LOGAN	292,067,682	197,991,941	3,283,237
Crook	961,730	940,695	10,343
Fleming	7,865,509	7,859,162	6,542
Iliff	470,569	461,635	3,046

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
LOGAN (continued)			
Merino	$ 7,319,431	$ 7,000,494	$ 6,885
Sterling	231,666,894	142,849,807	2,756,149
Remainder of County	43,783,549	38,880,148	500,272
MESA	1,120,945,656	902,701,646	14,368,494
Clifton	30,823,727	29,630,524	419,499
Collbran	1,936,854	1,898,067	32,224
De Beque	7,284,450	771,853	3,818
Fruita	34,846,954	22,826,146	265,577
Gateway	131,121	122,211	1,686
Grand Junction	843,711,583	690,509,525	11,539,345
Palisade	18,806,316	7,175,310	84,620
Remainder of County	183,404,651	149,768,010	2,021,725
MINERAL	8,498,685	8,287,415	119,281
Creede	3,316,950	3,237,977	58,956
Remainder of County	5,181,735	5,049,438	60,325
MOFFAT	142,459,285	118,634,685	1,966,136
Craig	125,702,395	103,804,177	1,714,246
Dinosaur	3,990,856	3,989,300	106,459
Remainder of County	12,766,034	10,841,208	145,431
MONTEZUMA	200,397,348	167,568,848	2,570,137
Cortez	149,725,974	125,753,261	1,914,062
Dolores	4,644,129	4,313,464	62,477
Mancos	4,411,714	4,285,721	58,194
Remainder of County	41,615,531	33,216,402	535,404
MONTROSE	273,914,131	212,466,733	3,457,694
Cimarron	136,547	134,807	1,560
Montrose	190,002,471	163,437,737	2,942,158
Naturita	8,628,662	4,872,342	56,125
Nucla	15,785,122	12,030,367	92,485
Olathe	11,993,580	7,990,201	55,007
Remainder of County	47,367,749	24,001,279	310,359
MORGAN	358,062,838	248,164,482	3,142,348
Brush	59,623,620	45,796,496	452,615
Fort Morgan	201,363,936	117,537,759	1,870,655
Hillrose	287,833	283,988	2,541
Wiggins	28,737,268	26,524,183	135,238
Remainder of County	68,050,181	58,022,056	681,299
OTERO	227,705,846	173,481,391	2,165,669
Cheraw	194,988	192,621	2,564
Fowler	15,287,962	7,769,344	76,438
La Junta	137,677,737	100,933,719	1,120,292
Manzanola	1,999,631	1,864,102	19,488
Rocky Ford	36,400,210	30,867,704	398,914

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
OTERO (continued)			
Swink	$ 1,305,542	$ 1,219,793	$ 12,878
Remainder of County	34,839,776	30,634,108	535,095
OURAY	28,000,875	16,620,211	300,713
Ouray	13,899,303	9,857,156	222,257
Ridgway	11,160,105	4,011,925	39,874
Remainder of County	2,941,467	2,751,130	38,582
PARK	31,747,146	23,654,286	349,955
Fairplay	9,993,927	3,424,576	54,576
Remainder of County	21,753,219	20,229,710	295,379
PHILLIPS	93,855,004	68,111,803	480,167
Haxtun	22,681,532	10,602,194	134,733
Holyoke	47,839,267	34,236,937	272,887
Remainder of County	23,334,205	23,272,672	72,547
PITKIN	440,100,673	390,422,634	8,397,730
Aspen	282,076,610	249,286,936	5,564,642
Snowmass	417,785	369,212	3,124
Snowmass Village	68,472,023	64,471,887	1,602,495
Remainder of County	89,134,255	76,294,599	1,227,469
PROWERS	237,811,087	196,559,267	2,194,069
Granada	884,361	865,057	12,851
Holly	11,253,725	10,198,276	75,225
Lamar	205,161,287	167,319,111	1,830,497
Wiley	4,070,835	3,253,475	64,875
Remainder of County	16,440,879	14,923,348	210,621
PUEBLO	1,500,406,330	1,235,362,510	16,499,904
Avondale	897,043	850,916	8,104
Boone	1,231,207	422,787	1,772
Colorado City	1,718,362	1,629,219	19,395
Pueblo	1,413,007,986	1,165,385,721	15,412,471
Rye	1,938,696	1,802,029	25,590
Remainder of County	81,613,036	65,271,838	1,032,572
RIO BLANCO	68,701,278	54,953,284	775,519
Meeker	18,159,189	16,929,431	249,975
Rangely	28,225,171	27,801,727	397,209
Rio Blanco	853	853	26
Remainder of County	22,316,065	10,221,273	128,309
RIO GRANDE	156,205,177	114,641,870	1,540,296
Del Norte	20,727,646	12,643,239	177,426
Monte Vista	59,643,385	48,482,411	628,178
South Fork	1,253,002	1,232,972	13,182
Remainder of County	74,581,144	52,283,248	721,510

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
ROUTT	$ 252,340,668	$ 231,132,354	$ 4,106,337
Hayden	17,134,216	12,336,838	223,122
Oak Creek	3,706,693	3,454,234	59,933
Phippsburg	56,779	53,847	1,219
Steamboat Springs	158,452,880	148,240,207	3,092,778
Yampa	960,148	816,678	13,098
Remainder of County	72,009,952	66,230,550	716,187
SAGUACHE	27,091,628	22,326,183	354,901
Center	15,272,396	14,791,371	177,339
Saguache	3,987,571	3,444,788	34,301
Remainder of County	7,831,661	4,090,024	143,261
SAN JUAN	22,879,120	16,236,126	220,968
Silverton	14,431,880	7,788,886	154,508
Remainder of County	8,447,240	8,447,240	66,460
SAN MIGUEL	55,369,886	43,242,308	905,134
Norwood	4,585,911	3,744,815	48,726
Telluride	45,317,739	34,522,177	748,417
Remainder of County	5,466,236	4,975,316	107,991
SEDGWICK	46,596,722	31,891,856	395,136
Julesburg	30,538,072	19,439,793	233,293
Ovid	2,006,072	1,586,604	13,593
Sedgwick	2,558,574	204,549	3,833
Remainder of County	11,494,004	10,660,910	144,417
SUMMIT	381,209,128	342,890,877	7,293,776
Breckenridge	109,277,499	108,250,733	2,484,807
Copper Mountain	24,129,328	24,122,073	623,121
Dillon	24,612,030	17,815,067	325,574
Frisco	72,075,733	61,229,255	1,270,738
Keystone	20,899,848	20,881,254	562,153
Silverthorn	68,187,034	56,755,937	948,254
Remainder of County	62,027,656	53,836,558	1,079,129
TELLER	65,678,875	61,098,866	1,051,688
Cripple Creek	8,620,647	8,225,146	169,147
Green Mountain Falls	656	636	14
Victor	1,930,266	1,889,256	22,049
Woodland Park	43,985,605	41,306,917	707,245
Remainder of County	11,141,701	9,676,911	153,233
WASHINGTON	58,017,981	51,343,162	446,744
Akron	40,731,040	37,238,580	297,970
Cope	753,233	745,572	17,719
Otis	6,349,291	3,242,827	34,265
Remainder of County	10,184,417	10,116,183	96,790

GROSS SALES, RETAIL SALES AND NET TAX COLLECTED FOR SELECTED CITIES BY COUNTY

Fiscal Year Ended June 30, 1988

County/City	Gross Sales	Retail Sales	Net Tax Collection
WELD	$ 1,610,333,890	$ 1,147,117,389	$ 17,323,106
Ault	11,474,007	9,084,268	82,422
Dacono	24,687,148	13,010,369	79,669
Eaton	60,582,066	36,100,704	203,963
Erie	13,102,907	3,947,555	56,224
Evans	39,812,206	28,366,953	450,392
Firestone	13,564,160	9,975,547	26,098
Frederick	10,808,318	4,192,978	50,789
Fort Lupton	70,671,721	52,479,994	875,599
Garden City	33,560,060	23,408,252	446,087
Gilcrest	2,462,522	2,428,193	34,441
Greeley	887,967,847	671,959,263	11,027,633
Grover	279,537	278,624	1,853
Hudson	8,174,506	5,363,257	76,649
Johnstown	13,758,337	13,321,127	103,475
Keenesburg	11,573,627	4,501,044	58,076
Kersey	3,440,063	2,799,067	26,562
La Salle	11,538,002	10,041,327	172,724
Mead	15,245,395	11,412,809	21,633
Milliken	2,708,526	2,333,942	29,466
Nunn	703,642	653,041	9,808
Pierce	2,384,271	920,045	8,899
Platteville	16,789,924	16,500,144	178,182
Severance	2,315,420	2,201,633	28,187
Windsor	28,001,994	17,464,155	331,531
Remainder of County	324,727,684	204,373,098	2,942,744
YUMA	139,752,534	114,536,887	1,415,059
Eckley	1,289,896	1,132,313	32,098
Idalia	626,805	626,516	7,996
Joes	670,112	660,782	16,821
Kirk	3,369,735	3,329,909	36,647
Wray	50,618,011	39,983,372	442,874
Yuma	64,035,348	50,700,857	646,116
Remainder of County	19,142,627	18,103,138	232,507
OUT OF STATE COMPANIES	3,189,668,308	1,696,018,735	29,462,228
STATE TOTALS	**$55,280,199,435**	**$38,904,225,893**	**$623,230,220**

TOURISM PROMOTION TAX BY COUNTY 1/

Fiscal Years Ended June 30, 1984-1988

	1984	1985	1986	1987	1988
Adams	$ 122,240	$ 134,268	$ 145,824	$ 152,692	$ 240,659
Alamosa	9,500	11,072	11,621	12,307	19,309
Arapahoe	218,023	255,791	261,081	269,104	474,442
Archuleta	5,966	7,399	7,984	6,881	11,499
Baca	1,009	1,069	1,073	929	1,677
Bent	1,023	1,067	1,300	1,006	1,822
Boulder	136,852	150,199	203,297	192,868	258,262
Chaffee	12,704	13,153	16,272	17,793	30,422
Cheyenne	1,697	975	1,124	1,140	1,708
Clear Creek	12,987	11,909	13,490	13,138	23,247
Conejos	1,724	1,255	1,227	1,044	2,104
Costilla	451	474	993	1,365	1,210
Crowley	818	263	271	396	984
Custer	1,438	1,126	1,094	1,384	2,460
Delta	7,494	6,354	7,366	6,526	12,076
Denver	533,089	596,226	627,101	741,748	1,208,967
Dolores	634	319	266	356	587
Douglas	9,158	9,133	11,231	20,488	22,469
Eagle	107,229	143,609	139,621	164,360	308,457
Elbert	999	894	885	855	1,550
El Paso	231,103	271,889	299,609	340,734	577,069
Fremont	14,769	14,761	17,703	19,482	30,731
Garfield	31,467	34,483	38,846	36,665	66,326
Gilpin	2,926	2,893	2,895	2,342	5,320
Grand	36,154	42,955	45,863	49,662	93,815
Gunnison	20,080	18,965	30,718	36,206	68,829
Hinsdale	2,372	1,646	1,559	1,491	2,515
Huerfano	4,779	4,669	4,796	3,526	7,307
Jackson	1,204	1,039	1,120	1,177	1,805
Jefferson	232,091	251,696	275,334	287,170	483,338
Kiowa	584	663	682	1,160	761
Kit Carson	5,910	5,770	6,260	6,041	9,365
Lake	4,900	5,185	4,803	5,795	9,646
La Plata	47,967	55,209	57,463	61,976	114,936
Larimer	99,389	106,819	121,867	130,657	250,633
Las Animas	6,962	7,448	9,168	11,720	15,802
Lincoln	5,558	4,055	4,220	6,668	10,749
Logan	12,087	13,202	13,206	12,453	23,214
Mesa	53,342	54,703	58,832	62,350	124,948
Mineral	2,584	2,766	3,426	3,050	8,075
Moffat	9,069	10,784	9,768	8,360	14,870
Montezuma	16,036	13,997	16,304	16,138	28,432
Montrose	11,133	12,087	12,200	13,152	24,688
Morgan	10,500	10,585	9,681	10,979	19,130
Otero	8,888	9,618	9,710	10,372	15,982
Ouray	3,588	3,782	4,394	4,251	8,632
Park	3,516	3,242	3,549	3,662	6,298
Phillips	1,060	1,035	1,027	1,373	1,818
Pitkin	121,701	141,385	154,949	178,682	348,396
Prowers	8,541	9,607	8,413	8,982	15,952
Pueblo	52,758	67,372	63,142	74,275	123,785
Rio Blanco	3,323	2,700	2,761	3,417	5,004

TOURISM PROMOTION TAX BY COUNTY [1/]

Fiscal Years Ended June 30,1984-1988

	1984	1985	1986	1987	1988
Rio Grande	$ 5,801	$ 6,103	$ 7,480	$ 7,420	$ 11,637
Routt	49,478	59,212	61,925	70,669	144,605
Saguache	1,483	1,078	858	1,012	1,801
San Juan	2,639	2,793	2,349	2,663	5,340
San Miguel	7,142	7,126	10,410	16,803	37,055
Sedgwick	1,593	1,571	1,868	1,418	2,694
Summit	75,984	117,814	149,793	153,884	303,501
Teller	7,121	6,192	5,787	7,010	11,661
Washington	2,260	1,357	1,717	1,325	2,596
Weld	49,371	59,780	62,417	67,670	126,350
Yuma	2,609	2,563	2,946	3,668	6,732
Out of State	411,031	503,080	526,846	558,382	980,006
TOTAL	**$2,867,891**	**$3,302,232**	**$3,581,787**	**$3,912,166**	**$6,776,058**

[1/] Businesses with more than one location report the entire tax from the home office or location.

TOURISM PROMOTION TAX BY INDUSTRY

Fiscal Years Ended June 30, 1984-1988

	1984	1985	1986	1987	1988
Agriculture, Forestry & Fisheries	$ 347	$ 411	$ 423	$ 419	$ 833
Mining	0	1	0	0	0
Contract Construction	0	0	0	15	92
Manufacturing	26,629	10,962	5,361	6,289	10,342
Transportation, Communication, Electric, Gas, and Sanitary Services	6,815	6,772	7,052	7,497	12,577
Wholesale Trade	318	614	824	1,425	1,908
Retail Trade:					
Building Materials and Farm Equipment	0	5	16	11	25
General Merchandise	13,581	17,672	17,411	19,222	34,869
Food Stores	90,213	83,035	92,742	167,057	211,771
Automotive Dealers and Service Stations	3,175	4,491	5,254	10,760	63,212
Apparel and Accessory Stores	1,858	2,360	2,935	3,264	4,742
Furniture and Home Furnishings Stores	11,038	17,571	22,515	19,934	43,627
Eating and Drinking Places	1,909,937	2,181,615	2,360,854	2,532,896	4,335,967
Miscellaneous Retail Stores	51,994	55,062	101,345	130,392	232,624
Finance, Insurance and Real Estate	65,738	86,600	86,298	90,347	177,697
Hotels and Other Lodging Places	523,647	634,075	650,350	677,790	1,195,334
Services Other Than Lodging	162,471	200,968	228,164	245,891	450,270
Government Facilities	99	25	176	(199)	67
Nonclassifiable Establishments	32	(5)	65	(844)	100
TOTAL	$2,867,891	$3,302,233	$3,581,787	$3,912,166	$6,776,058

SUMMARY OF LOCAL SALES TAX RATES
NUMBER OF TAX JURISDICTIONS BY TAX RATE

As of July 1, 1988

Sales Tax Rates	Cities and Towns	Counties	Regional Transportation District	Total
.25%	0	1	0	1
.50%	0	1	0	1
.60%	0	0	1	1
1.00%	16	18	0	34
1.50%	5	1	0	6
2.00%	85	10	0	95
2.15%	0	0	0	1
2.50%	4	0	0	4
2.75%	4	0	0	4
3.00%	50	2	0	52
3.25%	1	0	0	1
3.50%	10	0	0	10
4.00%	19	2	0	21
TOTAL	**194**	**35**	**1**	**231**

CITY SALES TAXES NOT COLLECTED BY THE STATE

As of July 1, 1988

Locality	Current %	Locality	Current %
Alamosa	1.5	Golden	2.0
Arvada	3.0	Grand Junction	2.75
Aurora	3.5	Greeley	3.0
Avon	4.0	Greenwood Village	3.0
Boulder	2.53	Lafayette	2.0
Breckenridge	2.0	La Junta	3.0
Canon City	2.0	Lakewood	2.0
Central City	4.0	Lamar	3.0
Cherry Hills Village	3.0	Littleton	3.0
Colorado Springs	2.5	Longmont	2.75
Commerce City	3.0	Montrose	3.0
Cortez	3.5	Northglenn	3.0
Delta	2.0	Pueblo	3.5
Denver	3.5	Rifle	2.5
Durango	2.0	Steamboat Springs	4.0
Edgewater	3.5	Thornton	3.5
Englewood	3.5	Vail	4.0
Fort Collins	2.75	Westminster	3.25
Glendale	3.5	Wheat Ridge	2.0

CITY SALES TAX RATES COLLECTED BY THE STATE

As of July 1, 1988

City	Current %
Akron	1.0
Alma	3.0
Antonito	2.0
Aspen	1.0
Ault	2.0
Basalt	2.0
Bayfield	1.0
Bennett	2.0
Berthoud	2.0
Black Hawk	4.0
Blanca	2.0
Brighton	3.0
Broomfield	3.0
Brush	3.0
Buena Vista	2.0
Burlington	2.0
Calhan	2.0
Carbondale	3.0
Castle Rock	3.0
Cedaredge	1.5
Center	2.0
Cheyenne Wells	2.0
Collbran	2.0
Columbine Valley	3.0
Craig	1.5
Creede	2.0
Crested Butte	4.0
Cripple Creek	2.0
Dacono	3.0
De Beque	2.0
Del Norte	2.0
Dillon	2.0
Dolores	2.0
Dove Creek	2.0
Eads	2.0
Eagle	4.0
Eaton	2.0
Elizabeth	1.5
Empire	3.0
Erie	3.5
Estes Park	4.0
Evans	3.0
Fairplay	3.0
Federal Heights	2.0
Firestone	2.0
Florence	2.0
Fort Lupton	2.0
Fort Morgan	3.0
Fountain	3.0
Fowler	2.0
Fraser	4.0
Federick	2.0
Frisco	2.0
Fruita	2.0
Garden City	2.0
Georgetown	3.0
Gilcrest	3.0
Glenwood Springs	2.75
Granada	2.0
Granby	4.0
Grand Lake	4.0
Green Mountain Falls	2.0
Gunnison	3.0
Gypsum	2.0
Haxtun	1.0
Hayden	4.0
Holly	1.0
Holyoke	1.5
Hot Sulphur Springs	4.0
Hotchkiss	2.0
Hudson	2.0
Hugo	2.0
Idaho Springs	3.0
Ignacio	1.0
Johnstown	2.0
Julesburg	1.0
Keenesburg	2.0
Kersey	2.0
Kit Carson	2.0
Kremmling	4.0
La Jara	2.0
La Salle	2.0
La Veta	2.0
Larkspur	2.0
Las Animas	2.0
Limon	2.0
Lochbuie	2.0
Log Lane Village	2.0
Louisville	2.0
Loveland	3.0
Lyons	3.0
Manassa	1.0
Mancos	2.0
Manitou Springs	3.5
Manzanola	2.0
Marble	2.0
Mead	2.0
Milliken	2.0
Minturn	4.0
Monte Vista	3.0
Monument	2.0
Morrison	3.0
Mt. Crested Butte	4.0
Mountain View	3.0
Naturita	2.0
Nederland	3.0
New Castle	3.0
Norwood	2.0
Nucla	2.0
Oak Creek	3.0
Olathe	3.0
Ordway	2.0
Otis	2.0
Ouray	3.0
Palisade	1.0
Palmer Lake	2.0
Paonia	1.0
Parachute	3.0
Parker	2.5
Pierce	2.0
Pitkin	3.0
Platteville	2.0
Poncha Springs	1.0
Red Cliff	2.0
Rico	2.0
Ridgway	3.0
Rocky Ford	3.0
Romeo	1.0
Saguache	3.0
Salida	1.0
San Luis	2.0
Sedgwick	1.0
Severance	2.0
Sheridan	3.0
Silt	3.0
Silver Cliff	2.0
Silver Plume	3.0
Silverthorne	2.0
Silverton	3.0
Snowmass Village	1.0
Springfield	2.0
Sterling	3.0
Superior	2.0
Telluride	4.0
Trinidad	4.0
Victor	3.0
Walsenburg	2.0
Ward	2.0
Wellington	2.0
Westcliffe	2.0
Wiggins	2.0
Windsor	3.0
Winter Park	4.0
Woodland Park	3.0
Wray	1.0
Yuma	2.0
RTD*	0.6

* The Regional Transportation District sales tax rate as of May 1, 1983, is 0.6%. The RTD district includes the counties of Denver, Boulder, Jefferson, the western halves of Adams and Arapahoe counties and parts of Douglas County.

CITY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1988

AKRON	$91,255.53
ANTONITO	55,792.69
ASPEN	1,998,281.39
AULT	70,248.94
BASALT	247,854.67
BAYFIELD	49,929.16
BENNETT	64,007.80
BERTHOUD	163,548.10
BLACK HAWK	59,750.52
BLANCA	8,810.87
BRECKENRIDGE	3,841.25
BRIGHTON	2,216,830.34
BROOMFIELD	3,126,260.73
BRUSH	428,339.22
BUENA VISTA	346,216.13
BURLINGTON	444,452.37
CALHAN	49,615.63
CANON CITY	1,602,399.99
CARBONDALE	519,567.18
CASTLE ROCK	1,303,955.22
CEDAREDGE	58,080.92
CENTER	125,186.13
CENTRAL CITY	1,991.23
CHEYENNE WELLS	63,404.61
COLLBRAN	17,338.66
COLUMBINE VALLEY	41,089.43
CRAIG	802,270.71
CREEDE	55,135.44
CRESTED BUTTE	550,061.29
CRIPPLE CREEK	126,281.55
DACONO	173,055.52
DE BEQUE	677.01
DEL NORTE	110,492.07
DILLON	208,977.95
DOLORES	53,816.97
DOVE CREEK	53,475.40
EADS	73,829.72
EAGLE	370,272.02
EATON	157,651.32
EMPIRE	39,651.32
ERIE	113,102.31
ESTES PARK	2,701,229.23
EVANS	512,631.65
FAIRPLAY	60,403.23
FEDERAL HEIGHTS	1,572,268.64
FIRESTONE	43,434.81
FLORENCE	172,422.93
FT. LUPTON	415,231.34
FT. MORGAN	1,643,332.46
FOUNTAIN	597,903.85
FOWLER	78,542.33
FRASER	489,774.40
FREDERICK	44,898.29
FRISCO	$966,780.93
FRUITA	145,098.01
GARDEN CITY	121,281.15
GEORGETOWN	233,030.57
GILCREST	65,882.16
GLENWOOD SPRINGS	3,052,783.63
GRANADA	17,778.37
GRANBY	412,411.36
GRAND LAKE	268,498.51
GREELEY	382,616.53
GREEN MTN. FALLS	31,858.26
GUNNISON	1,110,323.52
GYPSUM	24,358.62
HAXTUN	46,034.34
HAYDEN	169,668.38
HOLLY	35,732.98
HOLYOKE	140,428.62
HOT SULPHUR SPRINGS	34,883.33
HOTCHKISS	136,247.48
HUDSON	51,831.28
IDAHO SPRINGS	544,314.64
IGNACIO	43,492.17
JOHNSTOWN	81,256.94
JULESBURG	84,542.35
KEENESBURG	42,039.47
KERSEY	35,161.61
KIT CARSON	36,765.50
KREMMLING	263,616.22
LA JARA	75,044.79
LAKEWOOD	12,871.16
LARKSPUR	45,343.48
LA SALLE	111,802.33
LAS ANIMAS	180,265.68
LA VETA	64,928.68
LIMON	414,404.64
LOCHBUIE	30,450.55
LOUISVILLE	938,738.43
LOVELAND	5,381,617.28
LYONS	115,846.67
MANASSA	13,706.19
MANCOS	66,967.24
MANITOU SPRINGS	579,401.75
MANZANOLA	18,426.72
MARBLE	1,477.29
MEAD	19,511.60
MILLIKEN	35,528.16
MINTURN	163,642.62
MONTE VISTA	651,339.13
MONUMENT	127,441.97
MORRISON	104,071.41
MT. CRESTED BUTT	629,999.51
MOUNTAIN VIEW	124,210.03
NATURITA	44,081.55
NEDERLAND	$215,225.70
NEW CASTLE	20,576.15
NORWOOD	51,150.73
NUCLA	50,565.24
OAK CREEK	73,015.82
OLATHE	53,916.43
ORDWAY	83,474.56
OTIS	20,182.36
OURAY	248,980.19
PALISADE	19,446.78
PALMER LAKE	36,489.72
PAONIA	63,039.42
PARACHUTE	60,621.81
PARKER	1,206,627.20
PITKIN	3,193.79
PLATTEVILLE	86,936.31
PONCHA SPRINGS	19,413.86
RED CLIFF	5,655.88
RICO	2,852.86
RIDGWAY	45,132.14
ROCKY FORD	509,344.46
ROMEO	3,497.15
SAGUACHE	35,467.12
SALIDA	357,549.54
SAN LUIS	23,326.97
SEDGWICK	1,410.26
SEVERANCE	12,438.54
SHERIDAN	1,951,924.90
SILT	63,210.15
SILVER CLIFF	19,234.75
SILVER PLUME	12,418.41
SILVERTHORNE	667,616.07
SILVERTON	190,575.51
SNOWMASS VILLAGE	584,053.44
SPRINGFIELD	200,779.25
STEAMBOAT SPRING	1,939,014.92
STERLING	2,624,889.93
TELLURIDE	972,034.12
TRINIDAD	1,768,070.24
VAIL	3,481,903.03
VICTOR	15,107.80
WALSENBURG	238,250.18
WARD	2,125.12
WELLINGTON	27,889.24
WESTCLIFFE	46,981.70
WIGGINS	83,664.67
WINDSOR	337,695.52
WINTER PARK	1,117,620.60
WOODLAND PARK	879,175.07
WRAY	151,953.66
YUMA	388,235.47
TOTAL	**$63,982,663.00**

COUNTY SALES TAX RATES COLLECTED BY THE STATE

As of July 1, 1988

County	Current %	County	Current %
Alamosa	2.0	Lake	4.0
Archuleta	2.0	La Plata	2.0
Bent	1.0	Mesa	2.0
Chaffee	2.0	Mineral	1.0
Clear Creek	1.0	Moffat	2.0
Costilla	1.0	Ouray	1.0
Custer	1.0	Pitkin	3.0
Delta	2.0	(except Basalt)	2.0
Eagle	1.0	Pueblo	1.0
El Paso	1.0	Rio Blanco	2.0
Fremont	1.5	Rio Grande	1.0
Garfield	0.25	Routt	1.0
Grand	1.0	San Juan	1.0
Gunnison	1.0	San Miguel	1.0
Hinsdale	4.0	Sedgwick	1.0
Huerfano	1.0	Summit	2.0
Jackson	3.0	Teller	1.0
Jefferson	0.5		

COUNTY SALES TAX DISTRIBUTION AMOUNTS

Fiscal Year Ended June 30, 1988

ADAMS COUNTY	$123,454.19
ALAMOSA COUNTY	1,133,241.02
*CITY OF ALAMOSA	1,014,778.36
*TOWN OF HOOPER	1,548.10
ARCHULETA COUNTY	328,308.42
*TOWN OF PAGOSA SPRINGS	328,308.43
BENT COUNTY	112,692.03
CHAFFEE COUNTY	783,020.55
*CITY OF BUENA VISTA	205,889.92
*CITY OF PONCHA SPRINGS	32,554.21
*CITY OF SALIDA	487,665.68
CLEAR CREEK COUNTY	362,054.11
COSTILLA COUNTY	36,878.90
*TOWN OF SAN LUIS	9,834.36
*TOWN OF BLANCA	2,458.60
CUSTER COUNTY	42,694.68
DELTA COUNTY	1,293,530.89
*CITY OF DELTA	138,786.27
*TOWN OF PAONIA	53,233.53
*TOWN OF HOTCHKISS	33,451.87
*TOWN OF CEDAREDGE	39,904.91
*TOWN OF CRAWFORD	14,925.81
*CITY OF ORCHARD	0.00
EAGLE COUNTY	2,594,720.68
*CITY OF AVON	29,551.08
*TOWN OF BASALT	9,506.12
*TOWN OF EAGLE	15,280.93
*TOWN OF GYPSUM	1,850.54
*TOWN OF MINTURN	6,501.80
*TOWN OF RED CLIFF	289.35
*CITY OF VAIL	279,992.01
EL PASO COUNTY	9,196,068.63
FREMONT COUNTY	1,343,458.19
GARFIELD COUNTY	430,984.18
GRAND COUNTY	911,651.30
GUNNISON COUNTY	471,492.44
*CITY OF CRESTED BUTTE	72,098.18
*CITY OF GUNNISON	217,081.05
*TOWN OF MARBLE	363.43
*CITY OF MT. CRESTED BUTT	80,725.48
*TOWN OF PITKIN	629.55
HINSDALE COUNTY	78,621.09
**CITY OF LAKE CITY	104,198.60
HUERFANO COUNTY	87,485.85
*TOWN OF LA VETA	22,912.94
*CITY OF WALSENBURG	97,900.82
JACKSON COUNTY	$146,559.62
**TOWN OF WALDEN	99,597.45
JEFFERSON COUNTY	13,973,437.51
LA PLATA COUNTY	3,503,423.48
*CITY OF DURANGO	847,033.22
*TOWN OF BAYFIELD	188,229.60
*TOWN OF IGNACIO	167,053.77
LAKE COUNTY	245,287.95
*CITY OF LEADVILLE	260,406.77
LARIMER COUNTY	32.52
MESA COUNTY	6,314,638.85
*CITY OF GRAND JUNCTION	1,393,575.46
*CITY OF FRUITA	435,492.33
*TOWN OF PALISADE	304,844.64
*TOWN OF COLLBRAN	130,647.69
*TOWN OF DE BEQUE	130,647.69
MINERAL COUNTY	36,179.93
*TOWN OF CREEDE	18,089.72
MOFFAT COUNTY	437,823.32
*CITY OF CRAIG	835,609.02
*TOWN OF DINOSAUR	50,663.82
OURAY COUNTY	122,091.34
PITKIN COUNTY	5,232,941.65
*TOWN OF BASALT	14,236.74
*TOWN OF SNOWMASS VILLAGE	1,418,599.33
*CITY OF ASPEN	2,693,356.29
PUEBLO COUNTY	2,397,602.73
RIO BLANCO COUNTY	164,437.56
**CITY OF MEEKER	203,049.11
**CITY OF RANGELY	285,796.52
RIO GRANDE COUNTY	287,423.57
*CITY OF MONTE VISTA	201,196.50
*TOWN OF DEL NORTE	86,227.06
SAN JUAN COUNTY	13,078.87
**TOWN OF SILVERTON	64,139.57
SAN MIGUEL COUNTY	268,750.29
SEDGWICK COUNTY	152,438.17
SUMMIT COUNTY	1,766,349.80
**TOWN OF BLUE RIVER	12,174.53
**TOWN OF BRECKENRIDGE	1,923,343.86
**TOWN OF DILLON	240,829.08
**TOWN OF FRISCO	1,013,729.98
**CITY OF MONTEZUMA	781.16
**TOWN OF SILVERTHORNE	738,147.41
TELLER COUNTY	345,122.06
TOTAL	**$71,797,696.62**

* Cities receive a fractional share of the county tax based on point of sale.

** Cities receive a 100 percent share of the county tax based on point of sale.

Severance Tax

Coal Rates
Gross Severance Tax Collections
Net Severance Tax Collections

COAL RATES

Fiscal Quarter	Tax Rate Per Ton (in cents)									
Beginning	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
January	63.0	69.6	76.2	79.2	79.8	81.0	81.6	81.6	79.2	82.2
February	64.2	70.8	76.8	79.2	79.8	81.6	81.6	81.6	79.8	82.2
March	64.8	72.0	77.4	79.8	79.8	81.6	81.6	80.4	80.4	82.2
April	65.4	72.0	78.0	79.2	79.8	82.2	81.6	79.8	80.4	82.8
May	66.0	72.6	78.6	79.2	79.8	82.2	81.6	79.2	81.0	82.8*
June	66.0	72.6	78.6	79.2	79.8	82.2	81.6	79.8	81.0	83.4**
July	66.6	73.2	78.6	79.8	80.4	82.2	81.6	79.8	81.0	
August	67.2	73.8	79.2	79.8	80.4	82.2	81.6	79.2	81.6	
September	67.2	74.4	79.2	79.8	81.0	82.2	81.0	79.2	82.2	
October	68.4	75.0	79.2	79.8	81.0	81.6	81.0	79.2	81.6	
November	69.0	75.6	79.2	79.8	81.0	81.6	81.6	79.2	82.2	
December	69.0	75.6	78.6	79.8	81.0	81.6	81.6	79.8	82.2	

* Tax rate is 82.8 cents for May and June, and 49.7 cents for July.

** Tax rate is 83.4 cents for June and 50 cents for July and August.

GROSS SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30, 1979-1988

Year	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1988	$18,034,170	$ 7,887,319	$ 244,293	$26,165,782
1987	17,468,025	6,522,690	463,084	24,453,799
1986	18,378,266	9,090,087	963,034	28,431,387
1985	18,480,138	8,868,652	2,426,835	29,775,625
1984	20,598,353	10,379,076	308,919	31,286,348
1983	23,251,282	11,297,433	550,561	35,099,276
1982	35,866,601	11,917,154	3,061,156	50,844,911
1981	18,010,500	10,641,794	4,117,633	32,769,927
1980	9,532,931	11,085,708	4,041,997	24,660,636
1979	7,089,071	8,274,170	3,665,613	19,028,854

NET SEVERANCE TAX COLLECTIONS

Fiscal Year Ended June 30, 1979-1988

Year	Oil and Gas Production	Coal	Metallic Minerals and Molybdenum	Total Collections
1988	$ 7,270,856	$ 7,814,396	$ 244,293	$15,329,545
1987	4,969,432	6,138,438	463,084	11,570,954
1986	11,631,493	9,067,819	962,691	21,662,003
1985	12,649,707	8,747,954	2,426,835	23,824,496
1984	18,096,324	10,365,876	308,463	28,770,663
1983	14,678,533	11,212,495	388,610	26,279,638
1982	33,879,603	11,736,919	3,061,156	48,677,678
1981	16,894,013	10,594,911	4,117,633	31,606,557
1980	7,999,420	11,069,687	4,041,997	23,111,104
1979	6,749,642	8,274,170	3,665,613	18,689,425